

Part C. Revised Definition of Loss for Offenses Sentenced Pursuant to §2B1.1, the Consolidated Guideline

Synopsis of Proposed Amendment: *The proposed amendment revises the definition of loss for offenses sentenced pursuant to §§2B1.1 (Larceny, Embezzlement and Other Forms of Theft) and 2F1.1 (Fraud and Deceit). The revision is designed to resolve circuit conflicts, address case law and application issues, and to promote consistency in application. To the extent practicable, the proposed definition retains concepts that have not proven problematic.*

The proposed amendment would accomplish the following purposes:

- (1) Combine the loss definitions in the commentary to the theft and fraud guidelines into one definition with a simplified format;*
- (2) Provide definitions for key concepts of loss, including “actual loss”, “intended loss” and, “pecuniary gain”;*
- (3) Limit loss to “monetary loss” and “property damage” resulting from the offense;*
- (4) Specifically exclude consequential damages;*
- (5) Resolve a circuit conflict to provide that intended loss includes unlikely or impossible losses that are intended;*
- (6) Provide for the use of pecuniary gain as an alternative measure of loss when loss cannot reasonably be determined or when gain is greater than loss;*
- (7) Provide greater clarity regarding the flexibility that judges have in estimating loss;*
- (8) Exclude interest of any kind;*
- (9) Exclude certain costs incurred by the government and victims in connection with prosecution and criminal investigation of the offense;*
- (10) Clarify the concept of loss in terms of the applicability of any credits or offsets;*
- (11) Provide for exclusion from loss, certain money and property returned, or services rendered to victims, to be measured at the time of detection;*
- (12) Exclude from applicable credits: (A) the value of property or services that*

are substantially different from what the victim intended to receive; and (B) services fraudulently rendered by defendants posing as licensed professionals and for goods falsely represented as approved by a regulatory agency or for which regulatory approval was obtained by fraud;

(13) Provide that where appropriate the special loss rules establish a minimum loss rule in the specific context described;

(14) Further revise the special rule on determining loss in cases involving diversion of government program benefits to resolve an apparent circuit conflict;

(15) Exclude from applicable credits the gain of individual investors in fraudulent investment schemes;

(16) Retain and clarify the current rule that consequential damages are included in cases involving protected computers, product substitution and defense contracts; and

(17) Reformat and clarify the provisions dealing with departures, including a permitted downward departure for non-monetary and mitigating objectives, such as funding medical treatment.

Proposed Amendment (Part C):

§2B1.1. Larceny, Embezzlement, and Other Forms of Theft; Offenses Involving Stolen Property; Property Damage or Destruction; Fraud and Deceit; Offenses Involving Altered or Counterfeit Instruments Other than Counterfeit Bearer Obligations of the United States

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Commentary

Application Notes:

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2. Loss Under Subsection (b)(1).—This application note applies to the determination of loss under subsection (b)(1).

(A) General Rule.—Subject to the exclusions in subdivision (C), loss is the greater of actual loss or intended loss.

(i) Actual Loss.—"Actual loss" (I) means the monetary loss and property damage that resulted from the offense; and (II) does not include consequential damages. "Consequential damages" means damages that do not flow directly and immediately from the offense.

(ii) Intended Loss.—"Intended loss" (I) means the monetary loss and property damage that was intended to result from the offense; and (II) includes

intended monetary loss and intended property damage that would have been impossible or unlikely to occur (e.g., as in a government sting operation, or an insurance fraud in which the claim exceeded the insured value)

(iii) **Monetary Loss and Property Damage.**—*For purposes of this guideline:*

(I) *"Monetary loss" means the money, the value of the property unlawfully taken, and the value of the services unlawfully acquired.*

(II) *"Property damage" means the value of the property taken, damaged, or destroyed.*

(B) **Pecuniary Gain.**—*The court shall use the defendant's pecuniary gain as an alternative measure of loss if (i) neither actual loss nor intended loss reasonably can be determined; or (ii) gain is greater than loss.*

"Pecuniary gain" has the meaning given that term in Application Note 3(h) of the Commentary to §8A1.2 (Application Instructions - Organizations) (i.e., the before-tax profit resulting from the relevant conduct of the offense).

(C) **Estimation of Loss.**—*The court need only make a reasonable estimate of the loss. The sentencing judge is in a unique position to assess the evidence and estimate the loss based upon that evidence. For this reason, the court's loss determination is entitled to appropriate deference. See 18 U.S.C. § 3742(e) and (f).*

The estimate of the loss shall be based on available information, taking into account, as appropriate and practicable under the circumstances, factors such as the following:

(i) *The fair market value of the property unlawfully taken or destroyed; or, if the fair market value is impracticable to determine or inadequately measures the harm, the cost to the victim of replacing that property or item of value.*

(ii) *The cost of repairs to damaged property, not to exceed the replacement cost had the property been destroyed.*

(iii) *The approximate number of victims multiplied by the average loss to each victim.*

(iv) *More general factors, such as the scope and duration of the offense and revenues generated by similar operations.*

(D) **Exclusions from Loss.**—*Loss shall not include the following:*

(i) *Interest of any kind, finance charges, late fees, penalties, amounts based on an agreed-upon return or rate of return, or other opportunity costs.*

- (ii) *Costs to the government of, and costs incurred by victims primarily to aid the government in, the prosecution and criminal investigation of an offense.*

(E) *Credits Against Loss.*—Loss, as estimated pursuant to subdivision (C), shall be reduced by the following:

- (i) *The money returned, and the fair market value of the property returned and the services rendered, by the defendant or other persons acting jointly with the defendant to the victim before the offense was detected. However, loss shall not be reduced by the value of (I) the property or services transferred to the victim that has little or no value to the victim because it is substantially different from what the victim intended to receive; (II) the services fraudulently rendered to the victim by persons falsely posing as licensed professionals, (III) goods falsely represented as approved by a governmental regulatory agency, or (IV) goods for which regulatory approval by a government agency was obtained by fraud.*

The time of detection of the offense is the earlier of the time the offense was discovered by a victim or government agency or the time the defendant knew or reasonably should have known that the offense was detected or about to be detected by a victim or government agency.

- (ii) *In a case involving collateral pledged or otherwise provided by the defendant, the amount the victim has recovered at the time of sentencing from disposition of the collateral, or if the collateral has not been disposed of by that time, the value of the collateral at the time of sentencing.*

(F) *Special Rules.*—Notwithstanding subdivision (A), the following special rules shall be used to assist in determining loss in the cases indicated:

- (i) *Stolen or Counterfeit Credit Cards and Access Devices; Purloined Numbers and Codes.*—In a case involving any counterfeit access device or unauthorized access device, loss includes any unauthorized charges made with the counterfeit access device or unauthorized access device. In any such case, loss shall be not less than \$500 per access device. However, if the unauthorized access device is a means of telecommunications access that identifies a specific telecommunications instrument or telecommunications account (including an electronic serial number/mobile identification number (ESN/MIN) pair), and that means was only possessed, and not used, during the commission of the offense, loss shall be not less than \$100 per unused means. For purposes of this application note, "counterfeit access device" and "unauthorized access device" have the meaning given those terms in Application Note 15.
- (ii) *Government Benefits.*—In a case involving government benefits (e.g., grants, loans, entitlement program payments), loss shall be considered to be not less than the value of the benefits obtained by unintended recipients or diverted to unintended uses, as the case may be. For example, if the

defendant was the intended recipient of food stamps having a value of \$100 but fraudulently received food stamps having a value of \$150, the loss is \$50.

- (iii) Davis-Bacon Act Violations.—In a case involving a Davis-Bacon Act violation (*i.e.*, a violation of 40 U.S.C. § 276a, criminally prosecuted under 18 U.S.C. § 1001), the value of the benefits shall be considered to be not less than the difference between the legally required and actual wages paid.
- (iv) Ponzi and Other Fraudulent Investment Schemes.—In a case involving a fraudulent investment scheme, such as a Ponzi scheme, loss shall not be reduced by the money or the value of the property transferred to any individual investor in the scheme in excess of that investor's principal investment (*i.e.*, the gain to an individual investor in the scheme shall not be used to offset the loss to another individual investor in the scheme).
- (v) Cases involving Protected Computers.—In an offense involving unlawfully accessing, or exceeding authorized access to, a "protected computer," as defined in 18 U.S.C. § 1030(e)(2)(A) or (B), loss shall include costs such as conducting a damage assessment and restoring the system and data to their condition prior to the offense, and any lost revenue due to interruption of service.
- (vi) Product Substitution Cases.—In a product substitution case, loss shall include the cost of making substitute transactions and handling or disposing of the product delivered, or modifying the product so that it can be used for its intended purpose, and the cost of correcting the actual or potential disruption to the victim's business caused by the product substitution.
- (vii) Defense Contract Fraud Cases.—In a defense contract fraud case, loss shall include the administrative cost to the government and other participants of repeating or correcting the procurement action affected, and any increased cost to procure the product or service involved.

Departure Considerations.—

- (A) Upward Departure Considerations. —There may be cases in which the offense level determined under this guideline substantially understates the seriousness of the offense. In such cases, an upward departure may be warranted. The following is a non-exhaustive list of factors that the court may consider in determining whether an upward departure is warranted:
 - (i) A primary objective of the offense was an aggravating, non-monetary objective. For example, a primary objective of the offense was to inflict emotional harm.
 - (ii) The offense caused or risked substantial non-monetary harm. For example,

the offense caused physical harm, psychological harm, or severe emotional trauma, or resulted in a substantial invasion of a privacy interest.

- (iii) *The offense involved a substantial amount of interest of any kind, finance charges, late fees, penalties, anticipated profits, amounts based on an agreed-upon return or rate of return, or other opportunity costs, not included in the determination of loss for purposes of subsection (b)(1).*
- (iv) *The offense created a risk of substantial loss beyond the loss determined for purposes of subsection (b)(1).*
- (v) *The offense endangered the solvency or financial security of one or more victims.*

(B) *Downward Departure Considerations.* *There also may be cases in which the offense level determined under this guideline substantially overstates the seriousness of the offense. In such cases, a downward departure may be warranted. The following is a non-exhaustive list of factors that the court may consider in determining whether a downward departure is warranted.*

- (i) *The primary objective of the offense was a mitigating, non-monetary objective, such as to fund medical treatment for a sick parent. However, if, in addition to that primary objective, a substantial objective of the offense was to benefit the defendant economically, a downward departure for this reason would not ordinarily be warranted.*

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Background:

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The Commission has determined that, ordinarily, the sentences of defendants convicted of federal offenses should reflect the nature and magnitude of the loss caused by their crimes. Accordingly, along with other relevant factors under the guidelines, loss serves as a measure of the seriousness of the offense and the defendant's relative culpability and is a principal factor in determining the offense level under this guideline. Because of the structure of the Sentencing Table (Chapter 5, Part A), subsection (b)(1) results in an overlapping range of enhancements based on the loss.

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Part D. Referring Guidelines for Theft and Fraud

Synopsis of Proposed Amendment: *The following proposed amendments are intended to be made in conjunction with a change to the loss tables in §2B1.1 (Larceny, Embezzlement, and Other Forms of Theft) or §2F1.1 (Fraud and Deceit). The amendments provide a 1-level increase in several guidelines that refer to the loss tables for cases in which the loss is more than \$2,000 but not more than \$5,000. This increase would be provided to avoid a 1-level decrease that would otherwise occur for offenses involving losses of more than \$2,000 but not more than \$5,000 because the proposed table does not provide the first increase for loss amount until loss exceeds \$5,000.*

Proposed Amendments (Part D):

§2B2.3. Trespass

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(b) Specific Offense Characteristics

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~~(3) — If the offense involved invasion of a protected computer resulting in a loss exceeding \$2,000, increase the offense level by the number of levels from the table in §2F1.1 corresponding to the loss.~~

(3) If (A) the offense involved invasion of a protected computer, and (B) the loss resulting from the invasion (i) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (ii) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2B3.3. Blackmail and Similar Forms of Extortion

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(b) Specific Offense Characteristic

~~(1) — If the greater of the amount obtained or demanded exceeded \$2,000, increase by the corresponding number of levels from the table in §2F1.1.~~

(1) If the greater of the amount obtained or demanded (A) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (B) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2B4.1. Bribery in Procurement of Bank Loan and Other Commercial Bribery

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(b) Specific Offense Characteristics

~~(1) If the greater of the value of the bribe or the improper benefit to be conferred exceeded \$2,000, increase the offense level by the corresponding number of levels from the table in §2F1.1.~~

(1) If the greater of the value of the bribe or the improper benefit to be conferred (A) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (B) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2B5.1. Offenses Involving Counterfeit Bearer Obligations of the United States

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(b) Specific Offense Characteristics

~~(1) If the face value of the counterfeit items exceeded \$2,000 increase by the corresponding number of levels from the table at §2F1.1 (Fraud and Deceit).~~

(1) If the face value of the counterfeit items (A) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (B) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2B5.3. Criminal Infringement of Copyright or Trademark

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(b) Specific Offense Characteristics

~~(1) If the infringement amount exceeded \$2,000, increase by the number of levels from the table in §2F1.1 (Fraud and Deceit) corresponding to that amount.~~

- (1) If the infringement amount (A) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (B) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2B6.1. Altering or Removing Motor Vehicle Identification Numbers, or Trafficking in Motor Vehicles or Parts with Altered or Obliterated Identification Numbers

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(b) Specific Offense Characteristics

- ~~(1) If the retail value of the motor vehicles or parts involved exceeded \$2,000, increase the offense level by the corresponding number of levels from the table in §2F1.1 (Fraud and Deceit):~~

- (1) If the retail value of the motor vehicles or parts (A) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (B) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2C1.1. Offering, Giving, Soliciting, or Receiving a Bribe; Extortion Under Color of Official Right

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(b) Specific Offense Characteristics

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- (2) (If more than one applies, use the greater):

- ~~(A) If the value of the payment, the benefit received or to be received in return for the payment, or the loss to the government from the offense, whichever is greatest, exceeded \$2,000, increase by the corresponding number of levels from the table in §2F1.1 (Fraud and Deceit):~~

- (A) If the value of the payment, the benefit received or to be received in return for the payment, or the loss to the government from the offense, whichever is greatest (i) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (ii) exceeded \$5,000, increase by the number of levels from the table in

§2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2C1.2. Offering, Giving, Soliciting, or Receiving a Gratuity

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(b) Specific Offense Characteristics

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(2) (If more than one applies, use the greater):

(A) ~~If the value of the gratuity exceeded \$2,000, increase by the corresponding number of levels from the table in §2F1.1 (Fraud and Deceit).~~

(A) If the value of the gratuity (i) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (ii) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2C1.6. Loan or Gratuity to Bank Examiner, or Gratuity for Adjustment of Farm Indebtedness, or Procuring Bank Loan, or Discount of Commercial Paper

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(b) Specific Offense Characteristic

(1) ~~If the value of the gratuity exceeded \$2,000, increase by the corresponding number of levels from the table in §2F1.1 (Fraud and Deceit)~~If the value of the gratuity (i) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (ii) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2C1.7. Fraud Involving Deprivation of the Intangible Right to the Honest Services of Public Officials; Conspiracy to Defraud by Interference with Governmental Functions

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(b) Specific Offense Characteristic

(1) (If more than one applies, use the greater):

~~(A) If the loss to the government, or the value of anything obtained or to be obtained by a public official or others acting with a public official, whichever is greater, exceeded \$2,000, increase by the corresponding number of levels from the table in §2F1.1 (Fraud and Deceit); or~~

(A) If the loss to the government, or the value of anything obtained or to be obtained by a public official or others acting with a public official, whichever is greater, (i) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (ii) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2E5.1. Offering, Accepting, or Soliciting a Bribe or Gratuity Affecting the Operation of an Employee Welfare or Pension Benefit Plan; Prohibited Payments or Lending of Money by Employer or Agent to Employees, Representatives, or Labor Organizations

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(b) Specific Offense Characteristics

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~~(2) Increase by the number of levels from the table in §2F1.1 (Fraud and Deceit) corresponding to the value of the prohibited payment or the value of the improper benefit to the payer, whichever is greater.~~

(2) If the value of the prohibited payment or the value of the improper benefit to the payer, whichever is greater (A) exceeded \$2,000 but did not exceed \$5,000, increase by 1 level; or (B) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount.

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§2G2.2. Trafficking in Material Involving the Sexual Exploitation of a Minor; Receiving, Transporting, Shipping, or Advertising Material Involving the Sexual Exploitation of a Minor; Possessing Material Involving the Sexual Exploitation of a Minor with Intent to Traffic

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(b) Specific Offense Characteristics

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(2) (Apply the Greatest) If the offense involved:

- (A) Distribution for pecuniary gain, increase by the number of levels from the table in ~~§2F1.1 (Fraud and Deceit)~~ §2B1.1 (Theft, Property Destruction, and Fraud) corresponding to the retail value of the material, but by not less than **5** levels.

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§2G3.1. Importing, Mailing, or Transporting Obscene Matter; Transferring Obscene Matter to a Minor

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(b) Specific Offense Characteristics

(1) (Apply the Greatest) If the offense involved:

- (A) Distribution for pecuniary gain, increase by the number of levels from the table in ~~§2F1.1 (Fraud and Deceit)~~ §2B1.1 (Theft, Property Destruction, and Fraud) corresponding to the retail value of the material, but by not less than **5** levels.

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§2G3.2. Obscene Telephone Communications for a Commercial Purpose; Broadcasting Obscene Material

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(b) Specific Offense Characteristics

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- (2) If **6** plus the offense level from the table at ~~2F1.1(b)(1)~~ in §2B1.1 (Theft, Property Destruction, and Fraud) corresponding to the volume of commerce attributable to the defendant is greater than the offense level determined above, increase to that offense level.

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§2Q2.1. Offenses Involving Fish, Wildlife, and Plants

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(b) Specific Offense Characteristics

(3) (If more than one applies, use the greater):

~~—— (A) If the market value of the fish, wildlife, or plants exceeded \$2,000, increase the offense level by the corresponding number of levels from the table in §2F1.1 (Fraud and Deceit); or~~

(A) If the market value of the fish, wildlife, or plants (i) exceeded \$2,000 but did not exceed \$5,000, increase by **1** level; or (ii) exceeded \$5,000, increase by the number of levels from the table in §2B1.1(Theft, Property Destruction, and Fraud) corresponding to that amount; or

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§2S1.3. Structuring Transactions to Evade Reporting Requirements; Failure to Report Cash or Monetary Transactions; Failure to File Currency and Monetary Instrument Report; Knowingly Filing False Reports

(a) Base Offense Level: **6** plus the number of offense levels from the table in ~~§2F1.1 (Fraud and Deceit)~~§2B1.1(Theft, Property Destruction, and Fraud) corresponding to the value of the funds.

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PART E: TECHNICAL AND CONFORMING AMENDMENTS

Proposed Amendments (Part E):

§1B1.2. Applicable Guidelines

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Commentary

Application Notes:

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The exception to the general rule has a practical basis. In cases where the elements of an offense more serious than the offense of conviction are established by a plea agreement, it may unduly complicate the sentencing process if the applicable guideline does not reflect the seriousness of the defendant's actual conduct. Without this exception, the court would be forced to use an artificial guideline and then depart from it to the degree the court found necessary based upon the more serious conduct established by the plea agreement. The probation officer would first be required to calculate the guideline for the offense of conviction. However, this guideline might even contain characteristics that are difficult to establish or not very important in the context of the actual offense conduct. As a simple example, ~~§2B1.1 (Larceny, Embezzlement, and Other Forms of Theft)~~ §2B1.1 (Theft, Property Destruction, and Fraud) contains monetary distinctions which are more significant and more detailed than the monetary distinctions in §2B3.1 (Robbery). Then, the probation officer might need to calculate the robbery guideline to assist the court in determining the appropriate degree of departure in a case in which the defendant pled guilty to theft but admitted committing robbery. This cumbersome, artificial procedure is avoided by using the exception rule in guilty or nolo contendere plea cases where it is applicable.

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§1B1.3. Relevant Conduct (Factors that Determine the Guideline Range)

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Commentary

Application Notes:

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5. *If the offense guideline includes creating a risk or danger of harm as a specific offense characteristic, whether that risk or danger was created is to be considered in determining the offense level. See, e.g., §2K1.4 (Arson; Property Damage by Use of Explosives);*

§2Q1.2 (Mishandling of Hazardous or Toxic Substances or Pesticides). If, however, the guideline refers only to harm sustained (e.g., §2A2.2 (Aggravated Assault); §2B3.1 (Robbery)) or to actual, attempted or intended harm (e.g., ~~§2F1.1 (Fraud and Deceit)~~§2B1.1 (Theft, Property Destruction, and Fraud); §2X1.1 (Attempt, Solicitation, or Conspiracy)), the risk created enters into the determination of the offense level only insofar as it is incorporated into the base offense level. Unless clearly indicated by the guidelines, harm that is merely risked is not to be treated as the equivalent of harm that occurred. When not adequately taken into account by the applicable offense guideline, creation of a risk may provide a ground for imposing a sentence above the applicable guideline range. See generally §1B1.4 (Information to be Used in Imposing Sentence); §5K2.0 (Grounds for Departure). The extent to which harm that was attempted or intended enters into the determination of the offense level should be determined in accordance with §2X1.1 (Attempt, Solicitation, or Conspiracy) and the applicable offense guideline.

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§2B5.1. Offenses Involving Counterfeit Bearer Obligations of the United States

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Commentary

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Application Notes:

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3. "Counterfeit," as used in this section, means an instrument that purports to be genuine but is not, because it has been falsely made or manufactured in its entirety. Offenses involving genuine instruments that have been altered are covered under ~~§2F1.1 (Fraud and Deceit)~~§2B1.1(Theft, Property Destruction, and Fraud).

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§2B5.3. Criminal Infringement of Copyright or Trademark

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Commentary

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Background: This guideline treats copyright and trademark violations much like theft and fraud. Similar to the sentences for theft and fraud offenses, the sentences for defendants convicted of intellectual property offenses should reflect the nature and magnitude of the pecuniary harm caused by their crimes. Accordingly, similar to the loss enhancement in the theft and fraud ~~guidelines~~ guideline, the infringement amount in subsection (b)(1) serves as a principal factor in determining the offense level for intellectual property offenses.

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§2B2.3. Trespass

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Commentary

Application Notes:

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2. Valuation of loss is discussed in the Commentary to ~~§2B1.1 (Larceny, Embezzlement, and Other Forms of Theft)~~§2B1.1(Theft, Property Destruction, and Fraud).

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§2B3.1. Robbery

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Commentary

Application Notes:

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3. Valuation of loss is discussed in the Commentary to ~~§2B1.1 (Larceny, Embezzlement, and Other Forms of Theft)~~§2B1.1(Theft, Property Destruction, and Fraud).

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§2B6.1. Altering or Removing Motor Vehicle Identification Numbers, or Trafficking in Motor Vehicles or Parts with Altered or Obliterated Identification Numbers