

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF IDAHO

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARK A. ELLISON,

Defendant.

Case No. 1:13-cr-00091-BLW

**MEMORANDUM DECISION AND  
ORDER**

**INTRODUCTION**

Before the Court is a claim from Karen Ijichi Perkins for decedent Kosuke Ijichi's remaining restitution from *USA v. Ellison, et. al.* For the reasons that follow, the Court will grant Karen Ijichi Perkins's request.

**BACKGROUND**

On April 14, 2014, the Jury returned a guilty verdict against Defendant Mark A. Ellison on 44 counts of securities fraud. (Dkt. 502, 816.) A judgment of conviction was entered on August 25, 2014, finding Ellison guilty on counts 4 – 13, 36- 45, 49-52, 56, 62, 67, 72 – 80, and 82 – 89 of the Superseding Indictment. (Dkt. 21, 724.) In addition to a term of imprisonment and supervised release, the Court ordered Ellison to pay \$32,158,501.00 in restitution. Nov. 17, 2024, Restitution Order. (Dkt. 816.) As of February 15, 2024, Ellison still owed \$28,197,133.65 in restitution. (Dkt. 1054.)

The Court is tasked with distributing restitution payments deposited with the Court to the victims. Unfortunately, since the 2014 judgment, many of the victims entitled to restitution passed away and left unclaimed funds in possession of the Court.

As a result, the Clerk of the Court sent notice to individuals with a potential interest in the unclaimed funds. In response, claimant Karen Ijichi Perkins submitted a request to have the unclaimed restitution payments related to decedent Kosuke Ijichi released to her. In support of her request, Karen Ijichi Perkins submitted the following documents: (1) a victim affidavit; (2) a copy of the certificate of death for Kosuke Ijichi; and, (3) a notarized copy of the Revocable Trust of Kosuke Ijichi.

### **LEGAL STANDARD**

Although money paid to federal courts generally must be deposited with the Treasury, courts are also allowed to deliver funds to their rightful owners. *See* 28 U.S.C. § 2041. Indeed, “[a]ny claimant entitled to any such money may, on petition to the court and upon notice to the United States attorney and full proof of the right thereto, obtain an order directing payment to him.” 28 U.S.C. § 2042. However, this means the claimant “bears the burden of affirmatively establishing his entitlement to the funds[.]” *In re Pena*, 974 F.3d 934, 940 (9th Cir. 2020); *see also Hansen v. United States*, 340 F.2d 142, 144 (8th Cir. 1965) (“the burden is upon the claimant to show his right to the fund.”).

## **ANALYSIS**

Karen Ijichi Perkins has provided sufficient evidence to show she is entitled to receive Kosuke Ijichi's remaining restitution. Kosuke Ijichi's certificate of death shows that he passed away on November 18, 2012, as a resident of California, and that his spouse predeceased him. Prior to his death, Kosuke Ijichi executed the Revocable Trust of Kosuke Ijichi dated October 15, 2002. The initial trustee of the trust was Kosuke Ijichi, and upon his death or his failure to appoint a successor trustee, Karen Perkins is to act as successor trustee. Article Six of the trust provides that the trustee is vested with the authority to manage and control all trust property.

Under California law, a trustee has the power to collect, hold, and distribute trust property. Cal. Prob. Code § 16220 (West). Accordingly, as Trustee, Karen Ijichi Perkins is entitled to receive Kosuke Ijichi's restitution and distribute it in accordance with Kosuke Ijichi's estate plan.

**ORDER**

**NOW THEREFORE IT IS HEREBY ORDERED:**

- 1) Karen Ijichi Perkins's request for Kosuke Ijichi's unclaimed restitution payments from *USA v. Ellison, et. al.*, is **GRANTED**.
- 2) The Clerk of the Court shall release the funds to Karen Ijichi Perkins, Trustee of the Revocable Trust of Kosuke Ijichi dated October 15, 2002, to be disposed of in accordance with the terms of the Revocable Trust of Kosuke Ijichi and Kosuke Ijichi's estate plan.



DATED: June 25, 2024

A handwritten signature in black ink, reading "B. Lynn Winmill". The signature is written in a cursive, flowing style.

B. Lynn Winmill  
U.S. District Court Judge