



UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA

April 2021 Grand Jury

UNITED STATES OF AMERICA,

Plaintiff,

v.

WESTERN DISTRIBUTION, LLC,  
aka "Advanced Distribution  
Inc.," and  
CARL BRADLEY JOHANSSON,  
aka "Brad Johnson,"  
aka "Carl Johnson,"  
aka "C. Brad Johanson,"  
aka "Jay Johnson,"  
aka "Keith Golatta,"

Defendants.

CR 5:21-cr-00170-JFW

I N D I C T M E N T

[18 U.S.C. § 1349: Conspiracy To  
Commit Bank Fraud; 18 U.S.C.  
§ 1344(2): Bank Fraud; 18 U.S.C.  
§ 3147: Offense Committed While  
On Pretrial Release; 18 U.S.C.  
§ 982: Criminal Forfeiture]

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

At times relevant to this Indictment:

A. THE DEFENDANTS AND CO-CONSPIRATORS

1. Defendant WESTERN DISTRIBUTION, LLC, also known as  
("aka") "Advanced Distribution, Inc." ("WESTERN"), was a

1 trucking company based in San Bernardino County, California,  
2 that was engaged in the business of transporting jet fuel.

3 2. Defendant CARL BRADLEY JOHANSSON, aka "Brad Johnson,"  
4 "Carl Johnson," aka "C. Brad Johanson," aka "Jay Johnson," aka  
5 "Keith Golatta" ("JOHANSSON"), controlled and operated defendant  
6 WESTERN and Co-conspirator #1. From in or about April 2018  
7 through July 2021, defendant JOHANSSON was on federal pretrial  
8 release due to the felony charges pending against him in United  
9 States v. National Distribution Services, Inc., et al., C.D.  
10 Cal. Case No. 5:18-CR-114(B)-VAP.

11 3. Co-conspirator #1 was a trucking company based in  
12 Gustine, California, that was engaged in the business of  
13 transporting agricultural products.

14 4. Co-conspirator #2 was defendant JOHANSSON's son, and  
15 the alleged owner of defendant WESTERN.

16 5. Co-conspirator #3 was defendant JOHANSSON's  
17 administrative assistant for defendant WESTERN.

18 B. THE PAYCHECK PROTECTION PROGRAM

19 6. The Coronavirus Aid, Relief, and Economic Security  
20 ("CARES") Act was a federal law enacted in or about March 2020  
21 that was designed to provide emergency financial assistance to  
22 Americans suffering economic harm due to impacts of the COVID-19  
23 pandemic. One form of assistance provided by the CARES Act was  
24 the authorization of United States taxpayer funds to be paid as  
25 forgivable loans to small businesses for the specific purpose of  
26 paying employees, protecting their jobs, and certain other  
27 expenses, through a program referred to as the Paycheck  
28 Protection Program ("PPP"). PPP loan proceeds were required to

1 be used by applying businesses for the following purposes only:  
2 to retain workers and maintain payroll, make mortgage interest  
3 payments, make lease payments, and make utility payments. The  
4 PPP allowed the interest and principal on the PPP loan to be  
5 entirely forgiven if the business spent the loan proceeds on  
6 these allowable expenses within a designated period of time  
7 (usually 24 weeks after receiving the proceeds) and used at  
8 least sixty percent of the PPP loan proceeds on worker payroll  
9 expenses.

10 7. To obtain a PPP loan, a qualifying business was  
11 required to submit a PPP loan application signed by an  
12 authorized representative of the business. The PPP loan  
13 application required the applicant business (through its  
14 authorized representative) to acknowledge the program rules and  
15 make certain affirmative certifications to be eligible for a PPP  
16 loan. These certifications required the applicant to affirm  
17 that "The [PPP loan] funds will be used to retain workers and  
18 maintain payroll or make mortgage interest payments, lease  
19 payments, and utility payments," and that the "loan proceeds  
20 will be used only for business-related purposes as specified in  
21 the loan application" and consistent with the PPP rules. The  
22 authorized representative of the applicant was also required to  
23 certify that "the information provided in this application and  
24 the information provided in all supporting documents and forms  
25 is true and accurate in material respects," and "I understand  
26 that if the funds are knowingly used for unauthorized purposes,  
27 the federal government may hold me legally liable, such as for  
28 charges of fraud."

1           8. In the PPP loan application, the applicant was  
2 required to state, among other things, the business's average  
3 monthly payroll expenses and number of employees. These figures  
4 were used to calculate the amount of money the applicant  
5 business was eligible to receive under the PPP. In addition,  
6 the applicant was required to provide documentation proving its  
7 payroll expenses, including federal tax filings and bank account  
8 records.

9           9. The PPP loan application included eligibility  
10 questions relating to current and past criminal histories of any  
11 and all individuals owning twenty percent or more of the  
12 applicant company. The application stated that any recent  
13 felony conviction or current indictment of an owner of twenty  
14 percent or more of an applicant made the applicant ineligible  
15 for PPP funding.

16           10. A small business's PPP loan application would be  
17 received and processed by a participating lender approved by the  
18 United States Small Business Administration ("SBA"). If a PPP  
19 loan application was approved, the participating lender would  
20 fund the PPP loan using its own monies, which were guaranteed by  
21 the SBA.

22 C. THE SBA-APPROVED LENDERS

23           11. "Bank A" was a financial institution and an SBA-  
24 approved participating lender of PPP loans based in Stockton,  
25 California, whose deposits were insured by the Federal Deposit  
26 Insurance Corporation ("FDIC").  
27  
28

1           12. "Bank B" was a financial institution and an SBA-  
2 approved participating lender of PPP loans based in San  
3 Francisco, California, whose deposits were insured by the FDIC.

4           13. These Introductory Allegations are incorporated into  
5 each count of this Indictment.

COUNT ONE

[18 U.S.C. §§ 1349, 3147]

[ALL DEFENDANTS]

A. OBJECTS OF THE CONSPIRACY

Beginning on a date unknown to the Grand Jury and continuing to on or about July 21, 2021, in San Bernardino County, within the Central District of California, and elsewhere, defendants WESTERN and JOHANSSON conspired with others known and unknown to the Grand Jury, including Co-conspirators #1, #2, and #3, to execute a scheme to defraud a federally-insured financial institution, as to material matters, and to obtain moneys and funds owned by and in the custody and control of the bank by means of material false and fraudulent pretenses, representations, and promises, and the concealment of material facts, in violation of Title 18, United States Code, Sections 1344(1), (2).

B. THE MANNER AND MEANS OF THE CONSPIRACY

The objects of the conspiracy were carried out, and were to be carried out, as follows:

1. Under defendant JOHANSSON's direction, defendant WESTERN would apply for and obtain a PPP loan in the amount of \$436,390 in April 2020, yet fail to disclose on its PPP loan application that (a) it would not comply with the PPP rules; (b) it shared common management (*i.e.*, defendant JOHANSSON) with other businesses; (c) it already had laid off most of its employees; and (d) it was not a lawfully registered limited liability company ("LLC").

1           2.     Under defendant JOHANSSON's direction, defendant  
2 WESTERN would spend all of the \$436,390 PPP loan by June 15,  
3 2020, and most of the loan on expenses unrelated to its payroll.

4           3.     Under defendant JOHANSSON's direction, Co-conspirator  
5 #1 would apply for and obtain a PPP loan in the amount of  
6 \$286,500 in April 2020, yet fail to disclose on the PPP loan  
7 application that Co-conspirator #1 shared common management  
8 (*i.e.*, defendant JOHANSSON) with other businesses.

9           4.     When defendant WESTERN's business picked back up in  
10 the fall of 2020, in order to make it look as if defendant  
11 WESTERN had spent most of its PPP loan on its payroll,  
12 defendants WESTERN and JOHANSSON and Co-conspirator #1 would  
13 cause 21 of Co-conspirator #1's employees to be placed on  
14 defendant WESTERN's payroll, even though those 21 individuals  
15 did not work for defendant WESTERN.

16           5.     Under defendant JOHANSSON's direction, Co-conspirator  
17 #1 would reimburse defendant WESTERN for the payroll costs for  
18 Co-conspirator #1's employees, even though those employees had  
19 been transferred to defendant WESTERN's payroll.

20           6.     Under defendant JOHANSSON's direction, defendant  
21 WESTERN and Co-conspirator #2 would submit a PPP loan  
22 forgiveness application that fraudulently claimed that defendant  
23 WESTERN had complied with the PPP rules, and that 21 of Co-  
24 conspirator #1's employees worked for defendant WESTERN, so that  
25 defendant WESTERN could meet the PPP loan-forgiveness  
26 eligibility requirement that at least sixty percent of a  
27 company's loan be spent on payroll.

1           7. Under defendant JOHANSSON's direction, defendant  
2 WESTERN and Co-conspirator #2 would apply for a second PPP loan  
3 in the amount of \$231,527 in March 2021, using the same  
4 fraudulent scheme whereby they falsely represented - the  
5 following: (a) that defendant WESTERN would comply with the PPP  
6 rules; (b) that defendant WESTERN did not share any common  
7 management with other businesses; (c) that defendant WESTERN was  
8 a lawfully registered LLC; and (d) that many of Co-conspirator  
9 #1's employees worked for defendant WESTERN.

10 C. OVERT ACTS

11           On or about the following dates, in furtherance of the  
12 conspiracy and to accomplish the objects of the conspiracy,  
13 defendants WESTERN and JOHANSSON, and others both known and  
14 unknown to the Grand Jury, including Co-conspirators #1, #2, and  
15 #3, committed various overt acts within the Central District of  
16 California and elsewhere, including, but not limited to, the  
17 following:

18           Overt Act No. 1: On or about April 15, 2020, Co-  
19 conspirator #1 submitted a PPP loan application ("Co-conspirator  
20 #1's PPP Loan Application") to Bank B, seeking a PPP loan in the  
21 amount of \$286,505.

22           Overt Act No. 2: On or about April 15, 2020, as part of  
23 Co-conspirator #1's PPP Loan Application, Co-conspirator #1  
24 represented to Bank B that Co-conspirator #1 had no common  
25 management with any other business.

26           Overt Act No. 3: On or about April 15, 2020, as part of  
27 Co-conspirator #1's PPP Loan Application, Co-conspirator #1  
28 represented to Bank B that defendant JOHANSSON's mother owned



1 Co-conspirator #1 to make it appear that no owner of Co-  
2 conspirator #1 was under indictment.

3 Overt Act No. 4: On or about April 24, 2020, defendant  
4 WESTERN submitted a PPP loan application ("WESTERN's PPP Loan  
5 Application") to Bank A, seeking a PPP loan in the amount of  
6 \$436,390.

7 Overt Act No. 5: On or about April 24, 2020, as part of  
8 defendant WESTERN's PPP Loan Application, defendant WESTERN  
9 represented to Bank A that it had the equivalent of 31 full-time  
10 employees, even though defendant WESTERN had laid off most of  
11 those employees prior to the submission of the application.

12 Overt Act No. 6: On or about April 24, 2020, as part of  
13 WESTERN's PPP Loan Application, defendant WESTERN represented to  
14 Bank A that WESTERN had no common management with any other  
15 business.

16 Overt Act No. 7: On or about April 24, 2020, as part of  
17 defendant WESTERN's PPP Loan Application, defendant WESTERN  
18 represented to Bank A that it was a lawfully registered LLC even  
19 though defendant JOHANSSON had caused the LLC to become defunct  
20 in or around September 2019.

21 Overt Act No. 8: On or about April 24, 2020, as part of  
22 defendant WESTERN's PPP Loan Application, defendant WESTERN  
23 represented to Bank A that Co-conspirator #2 owned defendant  
24 WESTERN to make it appear that no owner of defendant WESTERN was  
25 under indictment.

26 Overt Act No. 9: On or about April 24, 2020, as part of  
27 defendant WESTERN's PPP Loan Application, defendant WESTERN  
28 certified to Bank A that the PPP funds it received would be

1 "used to retain workers and maintain payroll or make mortgage  
2 interest payments, lease payments, and utility payments, as  
3 specified under the Paycheck Protection Rule."

4 Overt Act No. 10: On or about May 5, 2020, defendant  
5 WESTERN obtained a PPP loan in the amount of \$436,390 after  
6 submitting its fraudulent PPP loan application.

7 Overt Act No. 11: On or about May 6, 2020, Co-conspirator  
8 #1 obtained a PPP loan in the amount of \$286,500 after  
9 submitting its fraudulent PPP loan application.

10 Overt Act No. 12: Between on or about May 7, 2020 and  
11 June 15, 2020, defendant WESTERN spent at least \$435,000 of its  
12 PPP loan, mostly on expenses unrelated to its payroll, because  
13 the company had laid off most of its employees before it even  
14 applied for the PPP loan.

15 Overt Act No. 13: On or about May 16, 2020, defendant  
16 JOHANSSON added Co-conspirator #2 to defendant WESTERN's  
17 payroll, even though defendant JOHANSSON had previously  
18 represented in the April 24, 2020 PPP loan application that Co-  
19 conspirator #2 already owned defendant WESTERN.

20 Overt Act No. 14: On or about September 22, 2020,  
21 defendant JOHANSSON and Co-conspirator #1 fraudulently  
22 transferred 21 of Co-conspirator #1's employees ("Co-conspirator  
23 #1's 21 Employees") to defendant WESTERN's payroll account  
24 (effective as of on or about September 16, 2020), even though  
25 those employees continued to work for Co-conspirator #1 rather  
26 than defendant WESTERN.

27 Overt Act No. 15: Between on or about September 16, 2020  
28 and October 19, 2020, at defendant JOHANSSON's direction,

1 defendant WESTERN paid Co-conspirator #1's 21 Employees  
2 approximately \$87,722, even though Co-conspirator #1's 21  
3 Employees did not work for defendant WESTERN.

4 Overt Act No. 16: Between in or about September 2020  
5 through December 2020, Co-conspirator #1 wired approximately  
6 \$358,287 from Co-conspirator #1's bank account to defendant  
7 WESTERN's bank account, in order to reimburse defendant WESTERN  
8 for the money that it was using to pay Co-conspirator #1's 21  
9 Employees.

10 Overt Act No. 17: On or about December 28, 2020,  
11 defendant JOHANSSON sent an email to the employee at Co-  
12 conspirator #1 who handled payroll issues, writing "[M]ake this  
13 the last week . . . go back to your own next week."

14 Overt Act No. 18: On or about December 29, 2020, the  
15 employee at Co-conspirator #1 replied to defendant JOHANSSON,  
16 writing, "We will go ahead and run the weekly payroll  
17 information we gave you yesterday under the Western trucker  
18 account. . . . We will go back to everyone under the Agri-Comm  
19 Express, Inc. account next week."

20 Overt Act No. 19: On or about January 19, 2021, defendant  
21 WESTERN submitted a loan forgiveness application (the "Loan  
22 Forgiveness Application") to Bank A, in which defendant WESTERN  
23 requested that its entire \$436,390 loan be forgiven pursuant to  
24 the PPP rules.

25 Overt Act No. 20: On or about January 19, 2021, as part  
26 of the Loan Forgiveness Application, Co-conspirator #2 certified  
27 to Bank A that "[t]he dollar amount for which forgiveness is  
28

1 requested was used to pay costs that are eligible for  
2 forgiveness."

3 Overt Act No. 21: On or about January 19, 2021, as part  
4 of the Loan Forgiveness Application, Co-conspirator #2 certified  
5 to Bank A that "[t]he information provided in this application  
6 and the information provided in all supporting documents and  
7 forms is true and correct in all material respects."

8 Overt Act No. 22: On or about January 29, 2021, as part  
9 of the Loan Forgiveness Application, Co-conspirator #2  
10 represented to Bank A that Co-conspirator #1's 21 Employees were  
11 actually defendant WESTERN's employees from on or about May 5,  
12 2020 to October 19, 2020, and were paid approximately \$87,722 by  
13 defendant WESTERN during that period, even though the 21  
14 Employees did not work for defendant WESTERN and Co-conspirator  
15 #1 had reimbursed defendant WESTERN for those 21 Employees'  
16 payroll expenses.

17 Overt Act No. 23: On or about February 22, 2021, Co-  
18 conspirator #3 represented to Bank A that defendant WESTERN had  
19 three different departments and hence three different payroll  
20 journals, yet concealed from Bank A that one of those  
21 "departments" actually consisted of Co-conspirator #1's 21  
22 Employees.

23 Overt Act No. 24: On or about March 24, 2021, under  
24 defendant JOHANSSON's direction, defendant WESTERN applied for a  
25 second PPP loan (the "Second PPP Loan Application"), also  
26 through Bank A, seeking a PPP loan in the amount of \$231,527.

27 Overt Act No. 25: On or about March 24, 2021, as part of  
28 the Second PPP Loan Application, Co-conspirator #2 fraudulently

1 represented to Bank A that defendant WESTERN had no common  
2 management with any other business.

3 Overt Act No. 26: On or about March 24, 2021, as part of  
4 the Second PPP Loan Application, Co-conspirator #2 fraudulently  
5 represented to Bank A that defendant WESTERN was a lawfully  
6 registered LLC.

7 Overt Act No. 27: On or about March 24, 2021, as part of  
8 the Second PPP Loan Application, Co-conspirator #2 certified to  
9 Bank A that the PPP funds that defendant WESTERN received would  
10 be "used to retain workers and maintain payroll; or make  
11 payments for mortgage interest, rent, utilities, [and] covered  
12 operations expenditures . . . as specified under the Paycheck  
13 Protection Program Rules."

14 Overt Act No. 28: On or about March 24, 2021, as part of  
15 the Second PPP Loan Application, defendant WESTERN submitted to  
16 Bank A its purported payroll, yet failed to disclose to Bank A  
17 that many of the individuals that it had listed as its own  
18 employees were actually employed by Co-conspirator #1 rather  
19 than defendant WESTERN.

20 Overt Act No. 29: On or about March 24, 2021, defendant  
21 WESTERN obtained a PPP loan in the amount of \$231,527 after  
22 submitting its Second PPP Loan Application.

23 D. OFFENSE COMMITTED WHILE ON PRETRIAL RELEASE

24 During the commission of the felony offense described  
25 above, defendant JOHANSSON was released pursuant to Title 18,  
26 United States Code, Chapter 207, in the criminal case of United  
27 States v. National Distribution Services, Inc., et al., 5:18-CR-  
28

1 114(B)-VAP, in the United States District Court for the Central  
2 District of California.

COUNTS TWO THROUGH FOUR

[18 U.S.C. §§ 1344(2), 2(b), 3147]

[ALL DEFENDANTS]

A. THE SCHEME TO DEFRAUD

1. Beginning no later than in or around April 2020 and continuing until at least in or around July 2021, in San Bernardino County, within the Central District of California, and elsewhere, defendants WESTERN and JOHANSSON, knowingly and with intent to defraud, devised, participated in, and executed a scheme to obtain moneys, funds, credits, assets, and other property owned by and in the custody and control of Bank A by means of material false and fraudulent pretenses, representations, and promises, and the concealment of material facts.

2. The fraudulent scheme operated, in substance, as follows:

a. In April 2020, defendants WESTERN and JOHANSSON submitted, and caused to be submitted, a false and fraudulent PPP loan application ("WESTERN's PPP Application") to Bank A.

b. In defendant WESTERN's PPP Application, defendants WESTERN and JOHANSSON made, and caused to be made, false and fictitious statements and provided falsified documents to the SBA and Bank A, including concealing that defendant WESTERN shared common management with other companies, concealing that defendant WESTERN was not a lawfully registered LLC, and falsely certifying that the loan would be used for permissible PPP purposes.

1           c. Defendants WESTERN and JOHANSSON electronically  
2 submitted, and caused to be submitted, the false and fictitious  
3 statements to the SBA and financial institution in support of  
4 the fraudulent PPP Loan Application to obtain a PPP loan that  
5 they did not intend to spend on payroll as required.

6           d. In reliance on defendants WESTERN's and  
7 JOHANSSON's materially false and fraudulent statements and their  
8 concealment of material facts, Bank A approved and funded the  
9 PPP loan, and thereafter transferred approximately \$436,390 in  
10 loan proceeds by interstate wire into bank accounts that  
11 defendants WESTERN and JOHANSSON controlled.

12           e. Defendants WESTERN and JOHANSSON used the  
13 fraudulently obtained PPP loan proceeds for their own benefit,  
14 among other things, rather than ensuring that most of defendant  
15 WESTERN's employees would not be laid off.

16           f. Defendants WESTERN and JOHANSSON submitted, and  
17 caused to be submitted, a false and fraudulent PPP loan  
18 forgiveness application (the "Loan Forgiveness Application") to  
19 Bank A on behalf of defendant WESTERN.

20           g. In the Loan Forgiveness Application, defendants  
21 WESTERN and JOHANSSON made, and caused to be made, false and  
22 fictitious statements to the SBA and Bank A, including inflating  
23 defendant Western's payroll expenses by listing employees who  
24 did not work for defendant WESTERN, and falsely certifying that  
25 the loan had been used for permissible PPP purposes.

26           h. Defendants WESTERN and JOHANSSON electronically  
27 submitted, and caused to be submitted, the false and fictitious  
28 statements to the SBA and Bank A in support of the fraudulent



1 Loan Forgiveness Application to obtain the forgiveness of the  
2 PPP loan that they had not spent on defendant WESTERN's payroll  
3 as required.

4 i. In March 2021, defendants WESTERN and JOHANSSON  
5 submitted, and caused to be submitted, a second false and  
6 fraudulent PPP loan application (the "Second PPP Loan  
7 Application") to Bank A on behalf of defendant WESTERN.

8 j. In the Second PPP Loan Application, defendants  
9 WESTERN and JOHANSSON made, and caused to be made, false and  
10 fictitious statements and provided falsified documents to the  
11 SBA and Bank A, including inflating the number of defendant  
12 WESTERN's employees, concealing the fact that defendant WESTERN  
13 shared common management with other companies, concealing the  
14 fact that defendant WESTERN was not a lawfully registered LLC,  
15 and falsely certifying that the loan would be used for  
16 permissible business purposes.

17 k. Defendants WESTERN and JOHANSSON electronically  
18 submitted, and caused to be submitted, the false and fictitious  
19 statements to the SBA and financial institution in support of  
20 the fraudulent Second PPP Loan Application to obtain a PPP loan  
21 that they did not intend to spend as they had represented to  
22 Bank A.

23 l. In reliance on defendants WESTERN's and  
24 JOHANSSON's material false and fraudulent statements and their  
25 concealment of material facts, Bank A approved and funded the  
26 Second PPP Loan Application, and thereafter transferred  
27 approximately \$231,527 in loan proceeds by interstate wire into  
28 bank accounts that defendants WESTERN and JOHANSSON controlled.

1 B. EXECUTIONS OF THE SCHEME

2 3. On or about the following dates, in San Bernardino  
 3 County, within the Central District of California, and  
 4 elsewhere, defendants WESTERN and JOHANSSON committed and  
 5 willfully caused others to commit the following acts, each of  
 6 which constituted an execution of the fraudulent scheme:

7

COUNT	DATE	ACT
TWO	4/24/2020	Submission to Bank A of defendant WESTERN's first PPP loan application
THREE	1/19/2021	Submission to Bank A of defendant WESTERN's loan forgiveness application for its first PPP loan
FOUR	3/24/2021	Submission to Bank A of defendant WESTERN's second PPP loan application

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14 C. OFFENSES COMMITTED WHILE ON PRETRIAL RELEASE

15 During the commission of the felony offenses described  
 16 above, defendant JOHANSSON was released pursuant to Title 18,  
 17 United States Code, Chapter 207, in the criminal case of United  
 18 States v. National Distribution Services, Inc., et al., 5:18-CR-  
 19 114(B)-VAP, in the United States District Court for the Central  
 20 District of California.

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FORFEITURE ALLEGATION

[18 U.S.C. § 982]

1. Pursuant to Rule 32.2(a) of the Federal Rules of Criminal Procedure, notice is hereby given that the United States of America will seek forfeiture as part of any sentence, pursuant to Title 18, United States Code, Section 982(a)(2), and Title 28, United States Code, Section 2461(c), in the event of defendants' conviction of the offenses set forth in any of Counts One through Four of this Indictment.

2. The defendants so convicted shall forfeit to the United States of America the following:

a. \$436,390 in funds obtained on or about May 5, 2020 as part of defendants WESTERN and JOHANSSON's PPP loan application;

b. \$286,500 in funds obtained on or about May 6, 2020 as part of defendant JOHANSSON and Co-conspirator #1's PPP loan application;

c. \$231,527 in funds obtained on or about March 24, 2021 as part of defendants WESTERN and JOHANSSON's second PPP loan application;

d. All right, title, and interest in any and all property, real or personal, constituting, or derived from, any proceeds obtained, directly or indirectly, as a result of the offense; and

e. To the extent such property is not available for forfeiture, a sum of money equal to the total value of the property described in subparagraph (a).

