

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 07-12374

FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT FEBRUARY 4, 2010 JOHN LEY ACTING CLERK
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D. C. Docket No. 06-00212-CR-J-33-MCR

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

THOMAS D. KING,
a.k.a. Tom King,

Defendant-Appellant.

Appeal from the United States District Court
for the Middle District of Florida

(February 4, 2010)

Before BARKETT, PRYOR and FAY, Circuit Judges.

PER CURIAM:

Thomas King appeals his convictions of mail fraud, 18 U.S.C. § 1341, wire

fraud, id. § 1343, and money laundering, id. § 1956(a)(1)(A)(i). At trial, the United States proved that King, while the owner and operator of Miralink, a Florida professional employer organization, defrauded clients into paying premiums for workers' compensation insurance from Regency Insurance of the West Indies, Limited, which was not licensed to provide insurance in Florida. The United States proved that from February to June 2002 clients paid Miralink approximately \$5,600,000 in insurance premiums. The jury convicted King on ten counts of mail fraud, ten counts of wire fraud, and three counts of money laundering. The district court sentenced King to concurrent terms of 60 months of imprisonment for the mail and wire fraud convictions and 168 months of imprisonment for the money laundering convictions.

King challenges his convictions and sentence on several grounds. With regard to his convictions of money laundering, King argues that the district court should have dismissed the indictment because the factual allegations supporting the money laundering counts are identical to the factual allegations supporting the wire fraud counts and that the Double Jeopardy Clause prohibits prosecution and punishment for both wire fraud and money laundering arising from the same facts. King also argues for the first time on appeal that the government failed to allege or prove that King laundered the profits, and not the proceeds, of his fraud. See

United States v. Santos, 553 U.S. - - , 128 S. Ct. 2020 (2008); United States v. Demarest, 570 F.3d 1232, 1242 (11th Cir. 2009). With regard to his fraud convictions, King argues that the United States must have proved that his scheme was reasonably calculated to deceive persons of ordinary prudence and comprehension. See United States v. Svete, 556 F.3d 1157 (11th Cir. 2009) (en banc). With regard to all of his convictions, King argues that the district court erred when it denied his motion for a judgment of acquittal based upon his defense of reliance on counsel. Finally, with regard to his sentence, King argues that the district court incorrectly determined the loss attributable to his fraud and so miscalculated the applicable guidelines range under section 2B1.1(b)(1) of the United States Sentencing Guidelines.

We have carefully reviewed the record and considered the parties' written and oral arguments, and we find no reversible error. King's convictions and sentence are **AFFIRMED**.