

**NONPRECEDENTIAL DISPOSITION**  
To be cited only in accordance with FED. R. APP. P. 32.1

**United States Court of Appeals**  
**For the Seventh Circuit**  
**Chicago, Illinois 60604**

Submitted January 20, 2026  
Decided January 21, 2026

*Before*

FRANK H. EASTERBROOK, *Circuit Judge*

DIANE S. SYKES, *Circuit Judge*

NANCY L. MALDONADO, *Circuit Judge*

No. 24-3134

UNITED STATES OF AMERICA,  
*Plaintiff-Appellee,*

*v.*

Appeal from the United States District  
Court for the Northern District of  
Illinois, Eastern Division.

SAMUEL U. ANIUKWU,  
*Defendant-Appellant.*

No. 1:20-CR-00352(1)  
Steven C. Seeger,  
*Judge.*

**ORDER**

Samuel Aniukwu pleaded guilty to wire fraud and money laundering and was sentenced to 120 months' imprisonment. He filed a notice of appeal, but his appointed counsel asserts that the appeal is frivolous and moves to withdraw. *See Anders v. California*, 386 U.S. 738, 744 (1967). Counsel explains the nature of the case and addresses the potential issues that an appeal like this could involve. Because the analysis appears thorough, we limit our review to the subjects that counsel discusses, *see United States v. Bey*, 748 F.3d 774, 776 (7th Cir. 2014), and the issues that Aniukwu

raises in his response brief, *see* CIR. R. 51(b). We grant the motion and dismiss the appeal.

From 2017 through 2020, Aniukwu and other individuals participated in three fraudulent schemes to bilk more than a dozen victims out of at least \$1.6 million. In an inheritance scam, he and his co-defendants—pretending to be bank employees—convinced victims they were beneficiaries of a large inheritance and directed them to pay fees to claim the funds. In a romance scam, Aniukwu and his co-defendants entered into online dating relationships with victims, often widows, whom they persuaded to send them money. In a business-email scam, he worked to compromise the email accounts of legitimate companies, blocking or redirecting communications to and from the accounts, and inducing victim companies to wire them money under false pretenses.

Aniukwu pleaded guilty to one count of wire fraud, 18 U.S.C. § 1343, and one count of money laundering, 18 U.S.C. § 1957(a). The plea agreement provided that the government would seek a downward departure under U.S.S.G. § 5K1.1 if satisfied with Aniukwu’s cooperation.

Ahead of sentencing, a probation officer prepared a presentence investigation report that calculated a guidelines range of 87 to 108 months’ imprisonment based on a total offense level of 29 and a criminal history category of I. A key factor in the assessment of Aniukwu’s total offense level was an 18-level enhancement based on intended loss between \$3.5 and \$9.5 million. § 2B1.1(b)(1)(J).

In his sentencing memorandum, Aniukwu argued for a sentence of time served—approximately 36 months—emphasizing his cooperation with the government and first-time offender status. In its memorandum, the government sought a term of 87 months’ imprisonment and 3 years’ supervised release. The government explained that it would not file a motion for a downward departure under § 5K1.1 because Aniukwu had made false statements during his interviews that put his credibility into question, dissuading the government from calling him as a witness at his co-conspirator’s trial.

At sentencing, the district judge accepted the calculations in the PSR and imposed an above-guidelines sentence of 120 months’ imprisonment, 3 years’ supervised release, and \$865,976.88 in restitution. The judge discussed the factors under 18 U.S.C. § 3553(a), emphasizing that this was a serious crime committed over three years in which Aniukwu used his intelligence to prey on innocent and vulnerable

people, many of whom were elderly and whose life savings were all but wiped out by his actions. The judge acknowledged that Aniukwu lacked any prior criminal history and had cooperated with the government at some risk to his family in Nigeria, but he sentenced Aniukwu above the guidelines range because the financial impact of his crimes on the victims was “nothing less than devastating.”

In her *Anders* brief, counsel first informs us that she consulted with Aniukwu about the risks and benefits of challenging his guilty plea and confirmed that he does not wish to do so. *See United States v. Larry*, 104 F.4th 1020, 1022 (7th Cir. 2024). Counsel therefore properly omits discussion of whether the plea was knowing and voluntary. *Id.*

Counsel considers whether Aniukwu could challenge the guidelines calculation, as the range calculated by the probation officer and adopted by the district court exceeded the range contemplated in his plea agreement. But counsel appropriately rejects this argument. By the time the probation officer prepared the PSR, the government’s investigation revealed a higher amount of intended loss, resulting in an 18-level rather than a 16-level enhancement. *See* § 2B1.1(b)(1)(J). Aniukwu waived the right to challenge the guidelines calculation on appeal when he stated at his sentencing hearing that he did not object to the updated loss amount and affirmatively agreed with all other aspects of the guidelines calculations. *See United States v. Robinson*, 964 F.3d 632, 641 (7th Cir. 2020).

Counsel also correctly concludes that any challenge to the government’s failure to file a § 5K1.1 motion would be frivolous. This exercise of prosecutorial discretion is proper if it is rationally related to a legitimate government end and not based on an unconstitutional motive. *United States v. Miller*, 458 F.3d 603, 605 (7th Cir. 2006). The government’s decision not to file a § 5K1.1 motion based on Aniukwu’s lack of credibility as a witness was rational and within the government’s discretion. *See id.* (government’s refusal to file § 5K1.1 motion based on defendant’s lack of forthrightness was rationally related to legitimate end). For his part, Aniukwu contends that the government acted in bad faith by not filing a § 5K1.1 motion, in breach of the plea agreement. But he presents no evidence of bad faith or unconstitutional motive, and the plea agreement left within the government’s discretion the determination of whether his cooperation sufficed.

Next, counsel examines and rightly rejects any argument regarding a discrepancy between the oral pronouncement of Aniukwu’s sentence and the written judgment. At sentencing, the judge imposed a term of 120 months’ imprisonment and 3 years’ supervised release. The written judgment specified that the sentence was

120 months' imprisonment on each of the two counts, to run concurrently, and 3 years' supervised release on each of the two counts, to run concurrently. As counsel explains, the written judgment only clarifies, rather than conflicts with, the oral pronouncement at sentencing, so an argument on this ground would be frivolous. *See United States v. Harris*, 51 F.4th 705, 721–22 (7th Cir. 2022).

Counsel also correctly concludes that Aniukwu cannot plausibly argue his above-guidelines sentence is either substantively or procedurally unreasonable. The court considered each § 3553(a) factor, discussing the seriousness of the offense and Aniukwu's background (noting his education, lack of prior criminal history, cooperation with the government, and the threats his family experienced because of his cooperation). The judge reasonably justified the above-guidelines sentence with reference to the devastation suffered by the victims. *See United States v. Hendrix*, 74 F.4th 859, 871–72 (7th Cir. 2023). Having sufficiently explained the basis for the above-guidelines sentence, the district judge committed no procedural error. Aniukwu urges that the judge wrongly glossed over his cooperation with the government and gave too much weight to aggravating factors, but Aniukwu's disagreement with the weight the judge imputed to the aggravating and mitigating factors does not make the sentence substantively unreasonable. *See United States v. Cook*, 108 F.4th 574, 586 (7th Cir. 2024).

Counsel next asks whether Aniukwu could argue that the judge erred by not considering his argument under 28 U.S.C. § 994(j) that prison is not normally appropriate for a first-time offender like himself. But counsel rightly rejects this argument as frivolous based on our precedent that the Guidelines generally account for the appropriateness of withholding prison terms in less serious cases. *United States v. Lueddeke*, 908 F.2d 230, 232–33 (7th Cir. 1990).

Finally, counsel considers and properly rejects any argument that the judge erred by imposing supervised release. Aniukwu waived any potential challenge when he told the judge at sentencing that he did not object to any supervised release conditions. *See United States v. Flores*, 929 F.3d 443, 449 (7th Cir. 2019).

We GRANT counsel's motion to withdraw and DISMISS the appeal.