

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

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No. 16-30677  
Summary Calendar

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United States Court of Appeals  
Fifth Circuit

**FILED**

April 26, 2017

Lyle W. Cayce  
Clerk

UNITED STATES OF AMERICA,

Plaintiff–Appellee,

versus

DEMAR CROZIER WATSON,

Defendant–Appellant.

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Appeal from the United States District Court  
for the Western District of Louisiana  
USDC No. 5:15-CR-37-1

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Before JOLLY, SMITH, and GRAVES, Circuit Judges.

PER CURIAM:\*

Demar Watson appeals his sentence for theft concerning programs receiving federal funds. The district court sentenced him to 38 months of

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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imprisonment, a three-year term of supervised release, and \$397,255.68 in restitution. He contends that the court clearly erred by applying a two-level enhancement per U.S.S.G. § 2B1.1(b)(10)(C) for an offense otherwise involving sophisticated means.

Watson transferred money from his employer's account to his personal account, opened a credit account with his supervisor's personal information, labeled the transactions as company expenses, and signed a blank company check to himself. His actions made it more difficult to detect the misappropriation, so the finding that the offense involved sophisticated means was plausible in light of the record as a whole and not clearly erroneous. *See United States v. Valdez*, 726 F.3d 684, 692, 695 (5th Cir. 2013).

The judgment is AFFIRMED.