

Table 58**GUIDELINE INVOLVED IN CASES APPEALED BY THE GOVERNMENT
Fiscal Year 2014**

GUIDELINE	N	%¹
NUMBER OF GOVERNMENT APPEALS	43	—
5E1.1 (Restitution)	6	14.0
1B1.10 (Retroactivity of Amended Guideline Ranges)	4	9.3
2B1.1 (Larceny, Embezzlement, and Theft)	3	7.0
2S1.1 (Laundering of Monetary Instruments)	3	7.0
3C1.1 (Obstruction of Justice)	3	7.0
3D1.3 (Offense Level Applicable to Each Group of Closely Related Counts)	2	4.7
1B1.1 (Application Instructions)	1	2.3
1B1.2 (Applicable Guidelines)	1	2.3
2D1.1 (Drug Trafficking)	1	2.3
2J1.2(Obstruction of Justice)	1	33.3
2L1.2 (Unlawfully Entering or Remaining in the United States)	1	2.3
2S1.2 (Engaging in Monetary Transactions in Property Derived from Unlawful Activities)	1	2.3
2T1.1 (Tax Evasion)	1	2.3
3A1.3 (Restraint of Victim)	1	2.3
3B1.1 (Aggravating Role)	1	2.3
3E1.1 (Acceptance of Responsibility)	1	2.3
4B1.1 (Career Offender)	1	2.3
5C1.2 (Limitation on Applicability of Statutory Minimums)	1	2.3
5E1.4 (Forfeiture)	1	2.3
5G1.1 (Sentencing on a Single Count of Conviction)	1	2.3
5K2.10 (Victim's Conduct)	1	2.3
Reasonableness Issues	31	72.1
Constitutional Issues	1	2.3
Other Non-guideline Issues	8	18.6

¹ Based on 43 appeals by the government with sentencing as at least one of the reasons for appeal. Often more than one issue was appealed; consequently, the number of guidelines or other issues listed is more than the number of cases appealed by the government. If more than one issue involving a guideline was appealed in the same appeal that guideline was only counted once. Also, because more than one issue may be appealed, the "percent" column does not add to 100%.