

STATE OF MICHIGAN
COURT OF APPEALS

PEOPLE OF THE STATE OF MICHIGAN,

Plaintiff-Appellee,

v

FRANCIS DUANE HAREMSKI,

Defendant-Appellant.

UNPUBLISHED
December 1, 1998

No. 203917
Saginaw Circuit Court
LC No. 96-013008 FH

Before: Sawyer, P.J., and Wahls and Hoekstra, JJ.

MEMORANDUM.

Defendant pleaded guilty to three counts of embezzlement, MCL 750.174; MSA 28.371, two counts of forgery, MCL 750.248; MSA 28.445, one count of uttering and publishing, MCL 750.249; MSA 28.446, and two counts of making a false tax return, MCL 205.27(1)(c); MSA 7.657(27)(1)(c), in exchange for dismissal of numerous other financial fraud felony counts charged in the information. On the convictions for embezzlement, forgery, and uttering and publishing, the court sentenced defendant to six minimum terms of five years' imprisonment, which are to be served concurrently. On the conviction for making a false tax return, the lower court sentenced defendant to two minimum terms of five years' imprisonment, which are also to be served concurrently. We affirm.

Although defendant's five-year minimum sentences constitute a departure from the sentencing guidelines range of one to three years, the sentencing court did not violate the principle of proportionality by departing from the guidelines based upon the duration and amount of the fraud in this case, which involved defalcations of more than \$500,000 over an eight-year period. The sentencing court properly relied upon the fact that the guidelines, which do not differentiate between offenses involving \$5,000 or more, fail to adequately reflect the seriousness of the offenses in this regard. See *People v Houston*, 448 Mich 312; 532 NW2d 508 (1995); *People v Harris*, 190 Mich App 652, 668-669; 476 NW2d 767 (1991). We reject defendant's contention that the sentencing court failed to give due consideration to any other relevant factors, such as the particular circumstances of the offender raised in the presentence report and at sentencing, simply because the court made no express reference to such factors. See, e.g., *People v Girardin*, 165 Mich App 264, 267-268; 418 NW2d 453 (1987).

Affirmed.

/s/ David H. Sawyer

/s/ Myron H. Wahls

/s/ Joel P. Hoekstra