NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

DEC 10 2008

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

UNITED STATES OF AMERICA, Plaintiff - Appellee, v. PRINCE WILL ISU, a/k/a BILL EVANS, BOB and NNANNA PRINCEWILL ISU, Defendant - Appellant.	No. 07-50342 D.C. No. CR-06-00314-JSL MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
J. Spencer Letts, District Judge, Presiding

Submitted December 8, 2008**
Pasadena, California

Before: BRUNETTI, SILVERMAN and BEA, Circuit Judges.

Nnanna Princewill Isu appeals his sentence of 78 months' imprisonment for one count of mail fraud, in violation of 18 U.S.C. § 1341. We have jurisdiction pursuant to 28 U.S.C. § 1291, and we affirm the ruling as to the vulnerable victim

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* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

enhancement, but vacate for resentencing for the reasons explained below. Because the parties are familiar with the facts, we recite them only as necessary.

At his sentencing hearing, Isu objected to the Presentence Report's loss calculation. The trial court, however, did not explicitly rule on this objection to the Presentence Report's factual finding, in violation of Federal Rule of Criminal Procedure 32(i)(3)(B). Therefore, we vacate Isu's sentence and remand to the district court for resentencing. *See United States v. Saeturn*, 504 F.3d 1175, 1178 (9th Cir. 2007).

Because the sentence is vacated based on Isu's objection to the loss calculation, we cannot address whether the district court erred by finding a loss of $488,123.91 or whether the district court correctly imposed a 78-month sentence.

Further, the district court did not commit clear error by applying the vulnerable victim enhancement to Isu's fraud of Pamela Johnson because Isu targeted Pamela Johnson a second time. *See United States v. Randall*, 162 F.3d 557, 560 (9th Cir. 1998).

AFFIRMED IN PART AND VACATED IN PART.