

**FILED**

MAY 25 2021

11:00 am  
PALAU SUPREME COURT  
CLERK

**IN THE  
SUPREME COURT OF THE REPUBLIC OF PALAU  
TRIAL DIVISION**

CRIMINAL CASE NO. 20-084

REPUBLIC OF PALAU,

Plaintiff,

v.

BARBARA TULOP, aka BARBARA M.  
TULOP, SHIRLEY TULOP, and GERALD  
TULOP,

Defendants.

**SENTENCING ORDER ON  
REMAND**

Counsel for Plaintiff:	Office of the Special Prosecutor
Counsel for Defendant Barbara Tulop aka Barbara M. Tulop:	C. Q. Polloi
Counsel for Defendant Shirley Tulop:	S. Remoket

On July 28, 2020, Defendant Barbara Tulop, aka Barbara M. Tulop, was convicted of one count of violation of the Code of Ethics Act as charged in Count Two, three counts of violations of the Unified Tax Act for failing to pay taxes on income received in 2018, 2019, and 2020, as charged in Counts Three to Five, and five counts of violations of the Unified Tax Act for engaging in business without holding a valid business license for the years 2016, 2017, 2018, 2019 and 2020 as charged in counts Six to Ten. Defendant Shirley Tulop was convicted of two<sup>1</sup> counts of

<sup>1</sup> The original sentencing order erroneously referred to Defendant Shirley Tulop as having been convicted on Counts 3-5, when she was actually charged with two counts, Counts 4 and 5.

violations of the Unified Tax Act for failing to pay taxes on income received in 2019 and 2020 as charged in Counts Four and Five, and five counts of violations of the Unified Tax Act for engaging in business without holding a valid business license in 2016, 2017, 2018, 2019 and 2020 as charged in counts Six through Ten.

A sentencing hearing was held on August 24, 2020, and a written Sentencing Order issued on September 3, 2020, wherein Defendant Barbara Tulop was sentenced to one year of probation for each count, concurrent, \$67,602.08 in fines for the conviction of Violation of the Code of Ethics as charged in Count Two, and \$2500 in fines, \$500 for each year she was convicted of engaging in business without holding a valid business license for five consecutive years between 2016 and 2020.

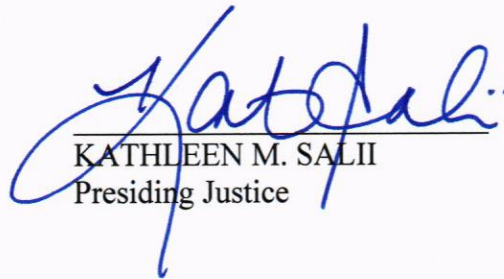
Defendant Shirley Tulop was convicted of two counts of violations of the Unified Tax Act for failing to pay taxes on income received in 2019 and 2020, and five counts of violations of the Unified Tax Act for engaging in business without holding a valid business license in 2016, 2017, 2018, 2019 and 2020. As with Defendant Barbara Tulop, a sentencing hearing was conducted on August 24, 2020, and a written Sentencing Order was issued on September 3, 2020, where Defendant Shirley Tulop was sentenced to one year of supervised probation for each count, concurrent, and \$2500 in fines, \$500 for each year she was convicted of engaging in business without holding a valid business license for five consecutive years between 2016 and 2020.

On March 11, 2021, the Appellate Division reversed Defendant Barbara Tulop's conviction on Count Two, affirmed all remaining convictions, vacated the sentences imposed and remanded for resentencing, holding that "the Trial Division may now 'have a different view of what constitutes an appropriate overall sentence in this case'" *Xiao v. ROP*, 2020 Palau 4 ¶ 35.

The Court scheduled a Sentencing Hearing on May 24, 2021 and invited the parties to file briefs prior thereto. The Republic filed a Resentencing Brief on May 21, 2021, and Defendants elected to present arguments at the hearing

Upon consideration of the history and characteristics of both Defendants, after hearing from all parties, the Court issues an overall sentence for each Defendant of one year of probation from the date of the original sentence of September 3, 2020. In addition to probation, Defendant Barbara M. Tulop is sentenced to a fine of \$1,000.00.

**SO ORDERED** this 24<sup>th</sup> day of May, 2021.

  
KATHLEEN M. SALI  
Presiding Justice