

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
UNITED STATES OF AMERICA  
-v.-  
MARK ANGAROLA,  
ALLISON ANGAROLA,  
JOSE GARCIA,  
MICHELLE COX, and  
LISA MINCAK,  
Defendants.  
-----X

**SEALED INDICTMENT**

24 Cr. \_\_\_\_

**COUNT ONE**  
**(Conspiracy to Commit Wire Fraud)**

The Grand Jury charges:

**OVERVIEW**

1. From at least in or about May 2010 through at least in or about February 2019, MARK ANGAROLA, ALLISON ANGAROLA, JOSE GARCIA, MICHELLE COX, and LISA MINCAK, the defendants, together with others known and unknown (collectively, the “Conspirators”), agreed to execute and executed a widespread fraudulent scheme to unlawfully enrich themselves by submitting and causing to be submitted fraudulent invoices and expenses to an information technology (“IT”) services company (the “Contractor”), at which MARK ANGAROLA was employed in a senior position. The fraudulent invoices, among other things, falsely represented that certain of the Conspirators had performed work when they had not and falsely represented that certain expenses of the Conspirators were legitimate business expenses when they were, in fact, personal expenses and expenses that were not reimbursable under the Contractor’s reimbursement policy. Nevertheless, MARK ANGAROLA caused the Contractor to

make payments on the fraudulent invoices, resulting in unlawful financial gain to the Conspirators, at the expense of the Contractor, in excess of \$7 million.

2. In addition, during the relevant period, MARK ANGAROLA, JOSE GARCIA, and MICHELLE COX, the defendants, received and failed to report income to the Internal Revenue Service (the "IRS"), including income derived from the fraud scheme described in the preceding paragraph.

### **THE DEFENDANTS AND RELEVANT ENTITIES**

3. At all times relevant to this Indictment:

a. The Contractor was a global IT services company with an office in New York, New York. The Contractor had policies in place that governed reimbursement for legitimate business expenses incurred by its employees. Pursuant to the Contractor's policy, employees were responsible for paying for their ordinary, day-to-day commuting expenses to work. For other work travel done at the behest of the Contractor, the Contractor generally would reimburse the employee for mileage, tolls, and/or taxis. In order to obtain reimbursement, the employee needed to submit an expense report through an internal program, which required receipts and any other applicable supporting documentation.

b. MARK ANGAROLA, the defendant, was a United States citizen and resident of New York. MARK ANGAROLA was a Global Account General Manager at the Contractor, working out of the Contractor's office in New York, New York.

c. ALLISON ANGAROLA, the defendant, was a United States citizen and resident of New York. ALLISON ANGAROLA was married to MARK ANGAROLA.

d. JOSE GARCIA, the defendant, was a United States citizen and resident of New York. GARCIA was a friend of MARK ANGAROLA. GARCIA controlled multiple

corporate and limited liability entities, including (i) Maser Consulting Corp. (“Maser Consulting”), formerly known as J. Garcia Consulting Corp., which was formed on or about February 25, 2008; (ii) Maser LLC, which was formed in or about October 2016, with GARCIA listed as the sole member; and (iii) J&M Enterprises LLC, which was formed in or about October 2003, with GARCIA listed as the sole member.

e. MICHELLE COX, the defendant, was a United States citizen and resident of New York. COX was married to GARCIA.

f. LISA MINCAK, the defendant, was a United States citizen and resident of Texas. MINCAK was an Executive Assistant to MARK ANGAROLA, employed by the Contractor.

#### **THE WIRE FRAUD SCHEME**

4. From at least in or about May 2010 through at least in or about February 2019, the Conspirators executed a fraudulent scheme to unlawfully enrich themselves by submitting and causing to be submitted fraudulent invoices and expenses to the Contractor (the “Wire Fraud Scheme”). The fraudulent invoices and expenses related to work purportedly performed and expenses purportedly incurred by the Conspirators in connection with the Contractor’s arrangements with certain of its clients whereby the Contractor, and its subcontractors, would provide IT services to clients.

5. For example, the Contractor had a service contract (the “Service Contract”) with a subsidiary of a global financial institution (the “Client”). Pursuant to the Service Contract, the Contractor would provide IT support services to the Client at locations across the United States. MARK ANGAROLA, the defendant, was responsible for managing the Contractor’s relationship with the Client and the Contractor’s performance under the Service Contract. The Contractor

subcontracted certain of its work under the Service Contract to a technology solutions company (the “Subcontractor”) based in New Jersey. Pursuant to the agreement between the Contractor and the Subcontractor (the “Subcontract”), the Subcontractor provided certain IT support services directly to the Client in the place of the Contractor. As part of the Subcontract, the Contractor had final approval of the time, attendance, and scope of the work performed by the Subcontractor to the Client. MARK ANGAROLA was responsible for oversight of the Subcontractor’s performance under the Subcontract, which included approving payment to the Subcontractor on invoices submitted for work purportedly performed and expenses purportedly incurred in the Subcontractor’s performance on the Subcontract. The IT support services provided by the Subcontractor to the Client pursuant to the Service Contract and Subcontract generally necessitated that a technician providing the services be in-person at a location of the Client. To gain access to Client locations and perform such in-person work, a technician needed first to be “on-boarded” by the Client, which generally consisted of, among other things, a pre-employment screening process and obtaining the necessary credentials to access the Client’s physical spaces and computer network.

6. MARK ANGAROLA, the defendant, used his position at the Contractor—and in particular his oversight role of the Contractor’s relationship with the Client and the Subcontractor—to fraudulently enrich himself, his family, and his friends. For example, in furtherance of the scheme, MARK ANGAROLA arranged for the Subcontractor to hire certain of his family members, friends, and subordinates, despite the fact that these individuals—who included a schoolteacher, a homemaker, a police sergeant, and a manager in the construction industry—lacked apparent qualifications to perform IT work. Specifically, MARK ANGAROLA arranged for the Subcontractor to hire, among others, ALLISON ANGAROLA, JOSE GARCIA,

MICHELLE COX, and LISA MINCAK, the defendants; none of these individuals, except for MINCAK, was ever even on-boarded by the Client, and therefore, they could not have provided in-person IT services under the Service Contract. Yet ALLISON ANGAROLA, GARCIA, COX, MINCAK, and others who MARK ANGAROLA caused to be hired by the Subcontractor repeatedly falsely reported to the Subcontractor that they had performed work under the Subcontract and incurred business expenses. GARCIA also used nominee corporate and limited liability entities to further disguise his receipt of funds for purported work performed under the Subcontract, including for alleged “Management Fees” due. The Subcontractor submitted invoices to the Contractor for the hours purportedly worked by several of the Conspirators, for purported management fees allegedly due, and for the purported business expenses incurred by several of the Conspirators in connection with that work, which hours, fees, and expenses were falsely reported to the Subcontractor by the Conspirators. MARK ANGAROLA, in turn, caused the Contractor to pay the Subcontractor on these fraudulent invoices.

7. The purported business expenses incurred by several of the Conspirators and ultimately paid for by the Contractor at the direction of MARK ANGAROLA, the defendant, included, among other things, restaurant meals, hotel stays, transportation fees, a cruise, and gentlemen’s clubs. In fact, the expenses were personal expenses that were unrelated to any work for the Contractor, its subcontractors, or its clients. As part of the scheme, MARK ANGAROLA circumvented the Contractor’s expense policies by charging certain of his personal expenses—including a private car service that he used for personal travel to restaurants, cigar bars, and gentlemen’s clubs, and to transport his children to visit family regularly and his friends to parties at his residence—to credit cards in the name of co-conspirators, including LISA MINCAK, the defendant. MARK ANGAROLA, with the assistance of MINCAK and others, who falsely

represented to the Subcontractor that the expenses were incurred in connection with work for the Subcontractor, thereafter fraudulently caused the Contractor to pay for such personal expenses of MARK ANGAROLA.

8. As a result of the scheme, MARK ANGAROLA, ALLISON ANGAROLA, JOSE GARCIA, MICHELLE COX, and LISA MINCAK, the defendants, and entities controlled by certain Conspirators, received personal benefits, including travel, meals, and entertainment, and were paid substantial sums. For example, despite the fact that most Conspirators provided few, if any services, to the Client, the Conspirators fraudulently obtained at least the following approximate amounts through the Wire Fraud Scheme:

- a. \$1,468,215 to MARK ANGAROLA;
- b. \$751,641 to ALLISON ANGAROLA;
- c. A total of \$4,696,450 to JOSE GARCIA and entities he controlled—to wit, \$141,600 to GARCIA, \$2,923,850 to Maser Consulting, and \$1,631,000 to Maser LLC, both of which were entities controlled by GARCIA;
- d. \$335,500 to MICHELLE COX;
- e. \$88,793 to LISA MINCAK; and
- f. \$90,521 to Anthony Lisi, a previously charged co-conspirator.

#### **THE TAX FRAUD SCHEME**

9. Several participants in the Wire Fraud Scheme committed related tax fraud by concealing, from the IRS, substantial income that they had obtained through the scheme. MARK ANGAROLA and JOSE GARCIA, the defendants, committed tax evasion, and MICHELLE COX, the defendant, failed to file individual income tax returns.

10. The IRS is a constituent agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States by taxpayers, including both individuals and corporations.

11. A Form 1040, U.S. Individual Income Tax Return, is an annual income tax return filed with the IRS by a United States citizen or resident in which the citizen or resident reports all income from whatever source derived and deductions to determine the amount, if any, of the individual's income tax liability.

12. Pursuant to Title 26 of the United States Code, a domestic limited liability company ("LLC") with only one member is treated as disregarded for income tax purposes, unless it elects to be treated as a corporation. An LLC member is required to report any activity conducted for income or profit on a Schedule C (Sole Proprietorship), attached to the taxpayer's individual income tax return.

13. A Form 1120, U.S. Corporation Income Tax Return, is a form all domestic corporations in existence for any part of a tax year must file, whether or not they have taxable income, to report their income, gains, losses, deductions, credits and income tax liability to the IRS.

14. During the relevant period from at least January 1, 2016 to December 31, 2019, the dates being approximate and inclusive, MARK ANGAROLA, JOSE GARCIA, and MICHELLE COX, the defendants, each had an obligation to pay taxes on all of their income. MARK ANGAROLA, GARCIA, and COX each received, and failed to report to the IRS, the income derived from the Wire Fraud Scheme and, in the case of GARCIA, income he also derived from other business interests and sources.

## STATUTORY ALLEGATIONS

15. From at least in or about May 2010, up to and including at least in or about February 2019, in the Southern District of New York and elsewhere, MARK ANGAROLA, ALLISON ANGAROLA, JOSE GARCIA, MICHELLE COX, and LISA MINCAK, the defendants, and others known and unknown, knowingly and willfully combined, conspired, confederated, and agreed together and with each other to commit wire fraud, in violation of Title 18, United States Code, Section 1343.

16. It was a part and an object of the conspiracy that MARK ANGAROLA, ALLISON ANGAROLA, JOSE GARCIA, MICHELLE COX, and LISA MINCAK, the defendants, and others known and unknown, knowingly having devised and intending to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, would and did transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, in violation of Title 18, United States Code, Section 1343, to wit, MARK ANGAROLA, ALLISON ANGAROLA, GARCIA, COX, and MINCAK engaged in the Wire Fraud Scheme to fraudulently enrich themselves in connection with agreements to perform IT services at locations across the United States, including in the Southern District of New York, by, among other things, submitting and causing to be submitted fraudulent invoices and other documentation to the Contractor and the Subcontractor in support of requests for payment, which falsely claimed both that certain of the Conspirators had performed work and that certain expenses incurred were legitimate business expenses, which scheme involved the use of interstate wires transmitted through the Southern District of New York.



(Title 18, United States Code, Section 1349.)

**COUNT TWO**  
**(Wire Fraud)**

The Grand Jury further charges:

17. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

18. From at least in or about May 2010, up to and including at least in or about February 2019, in the Southern District of New York and elsewhere, MARK ANGAROLA, ALLISON ANGAROLA, JOSE GARCIA, MICHELLE COX, and LISA MINCAK, the defendants, and others known and unknown, knowingly having devised and intending to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, transmitted and caused to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, to wit, MARK ANGAROLA, ALLISON ANGAROLA, GARCIA, COX, and MINCAK engaged in the Wire Fraud Scheme to fraudulently enrich themselves in connection with agreements to perform IT services at locations across the United States, including in the Southern District of New York, by, among other things, submitting and causing to be submitted fraudulent invoices and other documentation to the Contractor and the Subcontractor in support of requests for payment, which falsely claimed both that certain of the Conspirators had performed work and that certain expenses incurred were legitimate business expenses, which scheme was furthered, at least in part, via wires sent to and from the Southern District of New York.

(Title 18, United States Code, Sections 1343 and 2.)

**COUNT THREE**  
**(Tax Evasion)**  
**(MARK ANGAROLA – 2016 Calendar Year)**

The Grand Jury further charges:

19. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

20. From on or about January 1, 2016, through on or about February 25, 2019, in the Southern District of New York and elsewhere, MARK ANGAROLA, the defendant, a resident of New York, who during calendar year 2016 was married, did willfully attempt to evade and defeat a substantial part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2016, by committing and causing to be committed the following affirmative acts, among others:

- a. Causing payments to be made by the Contractor for private car service travel by MARK ANGAROLA, his family, and his friends, and falsely characterizing those expenses to the Contractor as reimbursable business expenses (as part of the Wire Fraud Scheme);
- b. Using credit cards of others—including both LISA MINCAK, the defendant, and MINCAK's sister—for personal expenses and falsely characterizing those expenses to the Contractor as reimbursable business expenses (as part of the Wire Fraud Scheme);
- c. Conspiring with co-conspirators to hide his name and involvement from certain expenditures made for his personal benefit;
- d. Taking various steps to conceal from the IRS the true facts relating to his income, including causing the Contractor to create and file an inaccurate Form W-2 for the

2016 calendar year by falsely underreporting income, *i.e.*, omitting payments for personal expenses that MARK ANGAROLA falsely represented were business expenses;

- e. Making and causing to be made false, misleading, and incomplete statements and representations to his tax return preparer concerning, among other things, all relevant items of his income; and
- f. Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with IRS, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2016 on behalf of himself and his wife, which falsely and fraudulently omitted substantial amounts of income, including income obtained through the Wire Fraud Scheme.

(Title 26, United States Code, Section 7201.)

**COUNT FOUR**  
**(Tax Evasion)**  
**(MARK ANGAROLA – 2017 Calendar Year)**

The Grand Jury further charges:

21. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

22. From on or about January 1, 2017, through on or about December 3, 2018, in the Southern District of New York and elsewhere, MARK ANGAROLA, the defendant, a resident of New York, who during calendar year 2017 was married, did willfully attempt to evade and defeat a substantial part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2017, by committing and causing to be committed the following affirmative acts, among others:

- a. Causing payments to be made by the Contractor for private car service travel by MARK ANGAROLA, his family, and his friends, and falsely characterizing those expenses to the Contractor as reimbursable business expenses (as part of the Wire Fraud Scheme);
- b. Using credit cards of others—including both LISA MINCAK, the defendant, and MINCAK's sister—for personal expenses and falsely characterizing those expenses to the Contractor as reimbursable business expenses (as part of the Wire Fraud Scheme);
- c. Conspiring with others to conceal that certain expenditures were made for his personal benefit, including by removing his name from documents related to those expenditures;
- d. Taking various steps to conceal from the IRS the true facts relating to his income, including causing the Contractor to create and file an inaccurate Form W-2 for the 2017 calendar year by falsely underreporting income, *i.e.*, omitting payments for personal expenses that MARK ANGAROLA falsely represented were business expenses;
- e. Making and causing to be made false, misleading, and incomplete statements and representations to his tax return preparer concerning, among other things, all relevant items of his income; and
- f. Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with IRS, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2017 on behalf of himself and his wife, which falsely and

fraudulently omitted substantial amounts of income, including income obtained through the Wire Fraud Scheme.

(Title 26, United States Code, Section 7201.)

**COUNT FIVE**  
**(Tax Evasion)**  
**(MARK ANGAROLA – 2018 Calendar Year)**

The Grand Jury further charges:

23. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

24. From on or about January 1, 2018, through on or about October 15, 2019, in the Southern District of New York and elsewhere, MARK ANGAROLA, the defendant, a resident of New York, who during calendar year 2018 was married, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before October 15, 2019, as required by law, to any proper officer of the IRS, MARK ANGAROLA did willfully attempt to evade and defeat a substantial part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2018, by committing and causing to be committed the following affirmative acts, among others:

- a. Causing payments to be made by the Contractor to pay for private car service travel by MARK ANGAROLA, his family, and his friends, and falsely characterizing those expenses to the Contractor as reimbursable business expenses (as part of the Wire Fraud Scheme);
- b. Using the credit card of others—including LISA MINCAK, the defendant, and MINCAK's sister—for personal expenses and falsely characterizing those

expenses to the Contractor as reimbursable business expenses (as part of the Wire Fraud Scheme);

- c. Taking various steps to conceal from the IRS the true facts relating to his income, including causing the Contractor to create and file an inaccurate Form W-2 for the 2018 calendar year by falsely underreporting income, *i.e.*, omitting payments for personal expenses that MARK ANGAROLA falsely represented were business expenses.

(Title 26, United States Code, Section 7201.)

**COUNT SIX**  
**(Tax Evasion)**  
**(JOSE GARCIA – 2017 Calendar Year)**

The Grand Jury further charges:

25. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

26. From on or about January 1, 2017, through on or about April 16, 2018, in the Southern District of New York and elsewhere, JOSE GARCIA, the defendant, a resident of New York, who during calendar year 2017 was married, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 16, 2018, including a Schedule C on behalf of Maser LLC, as required by law, to any proper officer of the IRS, GARCIA did willfully attempt to evade and defeat a substantial part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2017, by committing and causing to be committed the following affirmative acts, among others:

- a. Creating and causing to be created nominee entities, and diverting income to nominees;
- b. Using nominee entities and nominee bank accounts to conceal his receipt of income;
- c. Entering into an independent contractor agreement with the Subcontractor and causing the receipt of a Form 1099 to a nominee entity; and
- d. Concealing the use of entity bank accounts to pay for personal expenses.

(Title 26, United States Code, Section 7201.)

**COUNT SEVEN**  
**(Tax Evasion)**  
**(JOSE GARCIA – 2018 Calendar Year)**

The Grand Jury further charges:

27. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

28. From on or about January 1, 2018, through on or about April 15, 2019, in the Southern District of New York and elsewhere, JOSE GARCIA, the defendant, a resident of New York, who during calendar year 2018 was married, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2019, including a Schedule C on behalf of Maser LLC, as required by law, to any proper officer of the IRS, GARCIA did willfully attempt to evade and defeat a substantial part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2018, by committing and causing to be committed the following affirmative acts, among others:

- a. Creating and causing to be created nominee entities, and diverting income to nominees;
- b. Using nominee entities and nominee bank accounts to conceal his receipt of income;
- c. Entering into an independent contractor agreement with the Subcontractor and causing the receipt of a Form 1099 to a nominee entity; and
- d. Concealing the use of entity bank accounts to pay for personal expenses.

(Title 26, United States Code, Section 7201.)

**COUNT EIGHT**  
**(Tax Evasion)**  
**(JOSE GARCIA – 2019 Calendar Year)**

The Grand Jury further charges:

29. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

30. From on or about January 1, 2019, through on or about April 15, 2020, in the Southern District of New York and elsewhere, JOSE GARCIA, the defendant, a resident of New York, who during calendar year 2019 was married, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2020, including a Schedule C on behalf of Maser LLC, as required by law, to any proper officer of the IRS, GARCIA did willfully attempt to evade and defeat a substantial part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2019, by committing and causing to be committed the following affirmative acts, among others:



- a. Creating and causing to be created nominee entities, and diverting income to nominees;
- b. Using nominee entities and nominee bank accounts to conceal his receipt of income;
- c. Entering into an independent contractor agreement with the Subcontractor and causing the receipt of a Form 1099 to a nominee entity; and
- d. Concealing the use of entity bank accounts to pay for personal expenses.

(Title 26, United States Code, Section 7201.)

**COUNT NINE**  
**(Failure to File an Individual Income Tax Return)**  
**(MICHELLE COX – 2017 Calendar Year)**

The Grand Jury further charges:

31. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

32. During the calendar year 2017, MICHELLE COX, the defendant, a resident of New York, and her spouse had and received gross income of approximately \$79,950 in excess of the minimum filing requirement for married filing jointly, which was \$20,800. By reason of such gross income, she was required by law, following the close of calendar year 2017, and on or before April 16, 2018, to make an income tax return to the IRS stating the items of her gross income and any deductions and credits to which she was entitled. Knowing and believing all of the foregoing, she did willfully fail, on or about April 16, 2018, in the Southern District of New York, and elsewhere, to file an income tax return.

(Title 26, United States Code, Section 7203.)

**COUNT TEN**  
**(Failure to File an Individual Income Tax Return)**  
**(MICHELLE COX – 2018 Calendar Year)**

The Grand Jury further charges:

33. The allegations contained in paragraphs 1 through 14 of this Indictment are repeated and realleged as if fully set forth herein.

34. During the calendar year 2018, MICHELLE COX, the defendant, a resident of New York, and her spouse had and received gross income of approximately \$84,900 in excess of the minimum filing requirement for married filing jointly, which was \$24,000. By reason of such gross income, she was required by law, following the close of calendar year 2018, and on or before April 15, 2019, to make an income tax return to the IRS stating the items of her gross income and any deductions and credits to which she was entitled. Knowing and believing all of the foregoing, she did willfully fail, on or about April 15, 2019, in the Southern District of New York, and elsewhere, to file an income tax return.

(Title 26, United States Code, Section 7203.)

**FORFEITURE ALLEGATIONS**

35. As a result of committing the wire fraud offenses alleged in Counts One and Two of this Indictment, MARK ANGAROLA, ALLISON ANGAROLA, JOSE GARCIA, MICHELLE COX, and LISA MINCAK, the defendants, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any and all property, real and personal, that constitutes or is derived from proceeds traceable to the commission of said offenses, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offenses.

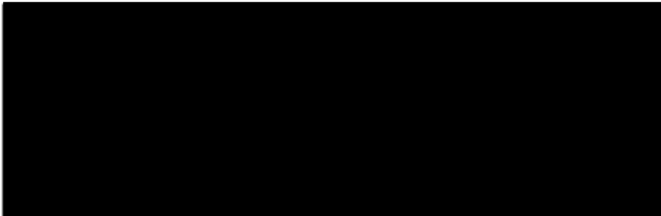
**Substitute Assets Provision**

36. If any of the above-described forfeitable property, as a result of any act or omission of the defendants:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), and Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of the defendants up to the value of the above forfeitable property.

(Title 18, United States Code, Sections 981;  
Title 21, United States Code, Section 853; and  
Title 28, United States Code, Section 2461.)



*Damian Williams*  
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DAMIAN WILLIAMS  
United States Attorney