

The United States Attorney's Office

## Southern District of Florida

### Press Release

#### **BOCA LIMOUSINE DRIVER INDICTED ON SECURITIES AND TAX FRAUD CHARGES**

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June 22, 2007

##### **FOR IMMEDIATE RELEASE**

R. Alexander Acosta, United States Attorney for the Southern District of Florida, and Michael Yasofsky, Special Agent in Charge, Internal Revenue Service, Criminal Investigation, announced today that a federal grand jury in Fort Lauderdale, Florida indicted defendant Eli Goldshor on one count of conspiracy to commit securities fraud, ten counts of securities fraud, and two counts of willfully failing to file tax returns. If convicted, Goldshor faces a maximum of five (5) years' imprisonment on the conspiracy charge, twenty (20) years' imprisonment on each count of securities fraud, and two (2) years' imprisonment on each of the tax charges.

According to the Indictment, Goldshor, of Boca Raton, Florida, served as the nominal president of two subsidiaries of Harvard Learning Centers, Inc. (HVLN), a Boca Raton-based corporation whose securities traded publicly on the "pink sheets." The company was previously known as American Way Business Development, American Way Home Based Businesses, and DCGR International Holdings, Inc. HVLN claimed to be involved in several different business ventures including cigars, a kidney dialysis center, an adult sex game, bill collecting, windmill manufacturing and college admissions examination preparation courses.

The Indictment charges that Goldshor and an unindicted co-conspirator, who was an officer and director of HVLN, caused HVLN to issue stock to Goldshor by, among other means, falsely claiming that the stock was issued as payment for promissory notes from HVLN to Goldshor. Goldshor signed conversion notices in which he agreed to receive HVLN stock as payment for promissory notes even though HVLN did not owe Goldshor the sums reflected on the promissory notes. Goldshor and the unindicted coconspirator agreed that Goldshor would receive approximately ten percent of the stock sales proceeds while the unindicted coconspirator would control the proceeds from the sale of the remaining stock.

The Indictment charges that between March 2005 and March 2007, the unindicted coconspirator caused HVLN to issue hundreds of millions of shares of stock to Goldshor. Goldshor transferred stock to the future wife of the unindicted coconspirator and other individuals. He then sold the remaining shares for hundreds of thousands of dollars. Goldshor used some of the proceeds from the sale of the stock to pay his own and the unindicted coconspirator's personal expenses. He also transferred funds to the unindicted coconspirator's future wife, ex-wife, and teenage son.

Finally, Goldshor transferred funds to a subsidiary of HVLN, some of which the company booked as loans from Goldshor and the unindicted coconspirator.

Lastly, the Indictment also charges Goldshor with willfully failing to file income tax returns for 2005 and 2006.

Mr. Acosta commended the efforts of the Internal Revenue Service Criminal Investigation. The case is being prosecuted by Trial Attorneys Kenneth C. Vert and Jeffrey A. McLellan, Department of Justice, Tax Division.

Attachments:

[Indictment \(PDF\)](#)

A copy of this press release may be found on the website of the United States Attorney's Office for the Southern District of Florida at <http://www.usdoj.gov/usao/fls>. Related court documents and information may be found on the website of the District Court for the Southern District of Florida at <http://www.flsd.uscourts.gov> or on <http://pacer.flsd.uscourts.gov>.