



The United States Attorney's Office

## Southern District of Florida

### Press Release

#### BOCA RATON LIMOUSINE DRIVER PLEADS GUILTY IN SECURITIES AND TAX FRAUD CASE

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January 14, 2008

##### 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 that on January 10, 2008, **Eli Goldshor** pleaded guilty in federal court in Fort Lauderdale, Florida to conspiracy to commit securities fraud and willfully failing to file tax returns. Goldshor faces a maximum of five (5) years imprisonment on the conspiracy charge and two (2) years imprisonment on the tax charges. Sentencing has been scheduled for March 20, 2008 at 2:30 p.m.

According to the defendant's guilty plea, Goldshor, a self-employed limousine driver living in Boca Raton, Florida, nominally served as president of two subsidiaries of Harvard Learning Centers, Inc. (Harvard Learning), a Boca Raton-based corporation whose securities were publicly traded. The company was previously known as American Way Business Development, American Way Home Based Businesses, and DCGR International Holdings, Inc. Harvard Learning claimed to be involved in several different business ventures.

From in or around September 2004 through at least March 2007, the defendant and an individual who was an officer and the sole director of Harvard Learning (the corporate officer) engaged in a scheme to cause Harvard Learning to issue stock to the defendant for which the corporate officer was the true owner. The defendant and the corporate officer agreed that after the defendant sold the Harvard Learning stock he would retain some of the sales proceeds and use the remainder for the corporate officer's benefit.

The corporate officer caused Harvard Learning to issue stock to the defendant by falsely claiming that the stock was being issued as payment for promissory notes from Harvard Learning to the defendant. Between May 2005 and February 2006, the defendant signed promissory note conversion notices to cause Harvard Learning to issue more than 79 million shares of Harvard Learning stock. However, the defendant knew that the promissory notes were fraudulent in that Harvard Learning only owed the defendant a small portion of the sums referred to in the promissory notes. The corporate officer also caused stock to be issued to the defendant, purportedly pursuant to promissory notes and agreements between Harvard Learning and other individuals including the corporate officer's ex-sister-in-law.

According to court records, from September 2004 through March 2007, the defendant transferred some of the Harvard Learning stock that the corporate officer caused to be issued to him to the corporate officer's future wife, the corporate officer's sister, and other individuals and entities. The defendant sold the remainder of the Harvard Learning stock into the market for more than \$700,000. The defendant used some of the proceeds to pay his own and the corporate officer's personal expenses and transferred some of the proceeds to the corporate officer's family members. In addition, the defendant also willfully failed to file an individual income tax return with the Internal Revenue Service for the years 2005 and 2006.

Mr. Acosta commended the efforts of the Internal Revenue Service Criminal Investigation and the Food and Drug Administration Office of Criminal Investigations. The case is being prosecuted by Trial Attorneys Kenneth C. Vert and Steven D. Grimberg, Department of Justice, Tax Division.

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>.

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