

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA * **CRIMINAL NO.: 11-291**

v. * **SECTION: "G"**

VINH Q. TRAN *

* * *

FACTUAL BASIS

Should this matter have gone to trial, the Government would have proved, through the introduction of competent testimony and admissible tangible exhibits, the following facts, beyond a reasonable doubt, to support the allegations in the Bill of Information now pending against the defendant, **VINH Q. TRAN** ("TRAN"). The defendant has agreed to plead guilty to Count I of the Bill of Information charging him with bribery of a public official, in violation of Title 18, United States Code Section 201(b)(1)(A).

The defendant, **TRAN**, owns and operates St. Vincent Seafood Co., Inc. in Leesville, Louisiana. St. Vincent Seafood Co., Inc. was incorporated in the State of Louisiana and licensed to do business in the State of Louisiana as a shrimp and seafood distributor.

On or about August 20, 2007, an Internal Revenue Service (IRS) agent ("W. A.") delivered an appointment letter to **TRAN** to schedule an IRS audit of **TRAN'S** business, St. Vincent Seafood Co., Inc. At the conclusion of the meeting, **TRAN** offered the IRS agent lunch

but the agent declined. As the IRS agent was walking away from **TRAN**, **TRAN** stated “Mr. A., I will take good care of you.” The IRS agent would testify that he believed **TRAN** was making a bribery overture to him.

During a monitored telephone call to **TRAN** on August 29, 2007, the IRS agent asked **TRAN** what he meant when he said he would take good care of him. **TRAN** stated he wanted to give the IRS agent some seafood and instructed the IRS agent to bring two ice chests to the next meeting so **TRAN** could provide the IRS agent with shrimp and fish.

On September 6, 2007, during a meeting between the IRS agent and **TRAN**, the defendant told the IRS agent that he would take care of him, if the IRS agent took care of **TRAN**. **TRAN** asked the IRS agent to make sure **TRAN** owed little or no taxes and to make the audit paperwork be “clear.” **TRAN** offered the IRS agent \$6,000 to help **TRAN** pay little or no federal taxes. The IRS agent discussed with **TRAN** that they could both get into trouble and what they were doing was illegal. **TRAN** stated that he understood and agreed that the transaction was just between them and did not involve the IRS.

During the September 6, 2007 meeting, **TRAN** made an initial bribe payment of \$500.00 cash, fifty-five (55) pounds of jumbo, headless shrimp and twenty (20) pounds of jumbo, head-on shrimp. A Special Agent from the National Oceanic and Atmospheric Administration (NOAA) would testify that he examined and weighed the shrimp and determined that the total value of the shrimp was \$409.25. Thereafter, **TRAN** made additional cash payments to the IRS Agent totaling \$5,500.00 during three meetings between June 12, 2008 and August 27, 2008.

On or about February 3, 2010, the IRS agent met with **TRAN** at St. Vincent Seafood and provided **TRAN** with two IRS audit reports: 1) a legitimate audit report that reflected that **TRAN**

and his business owed the IRS approximately \$2 million dollars and 2) a fictitious audit report that showed that no taxes were owned by **TRAN** or his business. The IRS agent allowed **TRAN** to choose the IRS audit report he desired and **TRAN** selected the fictitious audit report that reflected no taxes were owed by **TRAN**.

On April 20, 2011, Agents from the Treasury Inspector General for Tax Administration (TIGTA) interviewed **TRAN** concerning bribery payments made to the IRS agent. **TRAN** cooperated with the TIGTA agents and admitted that he gave the IRS agent \$6,000.00 over the course of three or four meetings in an effort to obtain audit reports that showed he owed no taxes. **TRAN** admitted that he knew what he did was wrong and he was aware that it was against the law to “do that.”

Both the Government and the defendant, **VINH Q. TRAN**, do hereby stipulate and agree that the above facts set forth a sufficient factual basis for the crime to which the defendant is pleading guilty and that the Government would have proven these facts beyond a reasonable doubt at trial.

VINH Q. TRAN
Defendant

DATE

GEORGE J. LEDET, JR.
Counsel for Defendant

DATE

JULIA K. EVANS
Assistant United States Attorney

DATE