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EASTERN DISTRICT OF CALIFORNIA
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8 IN THE UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA

10
11 UNITED STATES OF AMERICA,
12 Plaintiff,
13 v.
14 MARIE E. SHERRILL,
15 Defendant.
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CASE NO. 1:15 CR 00130 AWI
VIOLATIONS: 18 U.S.C. § 1343 – Wire Fraud
(Eight Counts); 18 U.S.C. § 1957 – Money
Laundering (Three Counts); 26 U.S.C. § 7206(2) –
Aiding and Assisting the Preparation or Presentation
of False Tax Return (Twenty-Two Counts);
26 U.S.C. § 7212(a) – Corruptly Interfering With
Administration of Internal Revenue Laws; 18 U.S.C.
§§ 981(a)(1)(c), 982(a)(1), and 28 U.S.C. § 2461(c) –
Criminal Forfeiture

17
18 INDICTMENT

19 COUNTS ONE THROUGH EIGHT: [18 U.S.C. § 1343 – Wire Fraud]

20 The Grand Jury charges:

21 MARIE E. SHERRILL,

22 defendant herein, as follows:

23 I. INTRODUCTION

24 At all times relevant to this indictment:

25 1. Defendant MARIE E. SHERRILL was an individual living in Tulare County in the State
26 and Eastern District of California.

27 2. Sherrill Financial Services, Inc. was located in Porterville, California, and was controlled
28 by MARIE E. SHERRILL. It was created as a California corporation on May 14, 2005. Its status as a

1 California corporation was suspended on August 1, 2008.

2 3. MARIE E. SHERRILL was a registered tax return preparer with the California Tax
3 Education Council. On or about October 27, 2005, MARIE E. SHERRILL applied for and was assigned
4 an Electronic Filing Identification Number ("EFIN") with the Internal Revenue Service ("IRS") under the
5 name Sherrill Financial Services, Inc. MARIE E. SHERRILL prepared and filed Federal Income Tax
6 Returns (FITRs) for clients under this EFIN. She also provided bookkeeping services for some clients.

7 4. Sherrill Accounting was located in Porterville, California, as a d/b/a/ of MARIE E.
8 SHERRILL.

9 5. Paypa Trail Entertainment, LLC ("Paypa Trail"), was located in Porterville, California,
10 and was controlled by MARIE E. SHERRILL. It was created as a California corporation on June 7,
11 2010.

12 6. Madminds, Inc., was located in Porterville, California. It was created as a California
13 Corporation on July 18, 2012, and was controlled by MARIE E. SHERRILL.

14 7. MARIE E. SHERRILL did business as Sherrill Financial Services, Inc; Sherrill
15 Accounting; Paypa Trail Entertainment, LLC; and Madminds, Inc., among other business names and
16 entities (the "Sherrill Entities").

17 8. Investment Victims were people who entrusted their money to MARIE E. SHERRILL
18 and the Sherrill Entities.

19 II. THE SCHEME TO DEFRAUD

20 9. Beginning at a time unknown to the Grand Jury but no later than in or about December
21 2010, and continuing through in or about April 2013, in the State and Eastern District of California and
22 elsewhere, MARIE E. SHERRILL, and others known and unknown to the Grand Jury, devised and
23 intended to devise a scheme and artifice to defraud Investment Victims, and to obtain money and
24 property by means of materially false and fraudulent pretenses, representations, and promises, by use of
25 interstate wire communications, in violation of Title 18, United States Code, Section 1343.

26 10. The purpose of the scheme and artifice to defraud was to obtain money from potential
27 Investment Victims by means of materially false and fraudulent pretenses, representations, and
28 promises, and to lull existing Investment Victims into believing that their money had been invested as

1 defendant MARIE E. SHERRILL represented.

2 11. MARIE E. SHERRILL used Investment Victims' money to pay purported returns to
3 earlier Investment Victims and for other purposes that benefitted MARIE E. SHERRILL. As a result of
4 the scheme, at least seventeen Investment Victims were defrauded out of at least \$ 1.3 million.

5 III. MANNER AND MEANS OF SCHEME TO DEFRAUD

6 12. MARIE E. SHERRILL and others pursued the scheme to defraud through the following
7 manner and means and acts:

8 13. MARIE E. SHERRILL operated the Sherrill Entities as a fraudulent investment scheme
9 targeting clients of her bookkeeping and tax preparation business by using the intimate financial
10 knowledge she possessed of these clients to identify potential Investment Victims and to lure them into
11 her investment fraud scheme.

12 14. Beginning no later than in or about December 2010, MARIE E. SHERRILL solicited
13 potential Investment Victims to invest with her and the Sherrill Entities. MARIE E. SHERRILL
14 attempted to build her credibility with Investment Victims by falsely claiming that she was a Certified
15 Public Accountant. MARIE E. SHERRILL told potential Investment Victims that she was in the
16 business of placing investments into various investments, including "pooled" investment CD's and
17 accounts; qualified property investment accounts; pooled tiered-rate accounts; and third-party loans to
18 various businesses and individuals. MARIE E. SHERRILL told potential Investment Victims that their
19 investments were guaranteed, had a low risk to principal, were federally insured, were secure, and
20 returned a high rate of return, and that the Investment Victims could receive back their investments at
21 any time.

22 15. MARIE E. SHERRILL told some potential Investment Victims that their money would
23 be placed into a "pooled" investment account with Wells Fargo Bank. She said the account paid a high
24 rate of return because the investors' funds would be pooled with funds from other investors. This
25 investment was described in different ways to different Investment Victims. MARIE E. SHERRILL told
26 some Investment Victims she was investing their money in a "qualified" tiered rate account, where a
27 larger pool meant a higher interest rate; she told others they were investing in pooled Certificates of
28 Deposits (CDs); she told others it was a "Qualified Property Investment" account. In fact, Wells Fargo

1 Bank did not offer any of the investment products that were described by MARIE E. SHERRILL.

2 16. MARIE E. SHERRILL made various misrepresentations about this purported pooled
3 account to potential Investment Victims, including that:

- 4 a. The Investment Victims' funds were actually placed into such an account;
- 5 b. It was a "qualified tax account" with "restrictions" and was "very regulated";
- 6 c. The investment funds in this account had to come from the sale of real estate, and the
7 only way to access the account "without possible tax consequences" was to have the
8 funds disbursed "directly to escrow" for the purchase of real estate or "by invoices from
9 the building, architect, county fees, lumber yard, contractor, etc." if building a home;
- 10 d. If the Investment Victim were to withdraw their funds for any other reason, the
11 Investment Victim would be taxed for the interest earned and would receive a 1099 INT
12 form at the end of the year, and that if they withdrew their investments they would lose
13 the interest gained, but there was no risk to the principal;
- 14 e. The account was "double backed insured," meaning the investment was insured by the
15 Federal Deposit Insurance Corporation (FDIC) and by another insurance provider which
16 MARIE E. SHERRILL never explained or revealed; and
- 17 f. The account earned an interest rate of 8.5 %.

18 17. To provide an air of legitimacy, and to lure potential Investment Victims, MARIE E.
19 SHERRILL created the email account address "smwright@wellsfargoadvisor.com," which purported to
20 belong to Samuel Wright, who was allegedly an investment advisor at Wells Fargo Advisor. In fact, the
21 email account and the "Samuel Wright" identity were created and controlled by MARIE E. SHERRILL,
22 and "Samuel Wright" was neither an employee of Wells Fargo nor affiliated with Wells Fargo in any
23 way.

24 18. MARIE E. SHERRILL provided some potential Investment Victims with altered bank
25 statements that purported to be from Wells Fargo Bank for two accounts of Paypa Trail as proof of the
26 amounts in the "pooled" account. The ending balances of those accounts on the statements she sent
27 potential Investment Victims were \$405,925.50 and \$764,744.66, for the time period ending November
28 30, 2012. In fact, the accounts had a true balance at that time of \$0.04 and \$2.00, respectively.

1 19. MARIE E. SHERRILL also told some potential Investment Victims that she was in the
2 business of making loans, and that Investment Victims' money would be used to make safe loans which
3 she called "Angel Investments." When MARIE E. SHERRILL received Investment Victims' money,
4 she did not use it to make loans to third parties as she had represented she would.

5 20. MARIE E. SHERRILL received, transferred, and disbursed Investment Victims' money
6 through bank and asset accounts held in her own name and in the names of the Sherrill Entities.

7 21. When she received money from Investment Victims, MARIE E. SHERRILL did not
8 invest it for the Investment Victims, but instead used the money for her personal benefit and other uses
9 not authorized by the Investment Victims, including in the following ways, among others:

- 10 a. for gambling expenses;
- 11 b. for the purchase of vehicles;
- 12 c. for purchases at stores;
- 13 d. to make cash withdrawals at ATM machines;
- 14 e. for monthly rental expenses for three rental homes for three of MARIE E. SHERRILL's
15 children;
- 16 f. for attorney and bail bond fees for one of MARIE E. SHERRILL's children;
- 17 g. for personal medical expenses;
- 18 h. for travel expenses, including hotels, airfare, and car rentals;
- 19 i. for withdrawals of more than \$520,000 in the form of cash or checks made payable to
20 MARIE E. SHERRILL, Sherrill Accounting, or MARIE E. SHERRILL's children; and
- 21 j. to pay Investor Victims, falsely representing these payments as profits from their
22 investments.

23 22. MARIE E. SHERRILL did make payments to Investment Victims. When she did, she
24 represented those payments as a return on their investment and omitted to disclose that she was often
25 simply making these payments from money that she had received from Investment Victims. The
26 misrepresentation of returns was material to Investment Victims' decisions not to complain, to give
27 MARIE E. SHERRILL more money, and to refer their friends and family to MARIE E. SHERRILL.

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1 IV. WIRINGS

2 23. At all relevant times, Wells Fargo Bank maintained multiple data processing centers
3 through which all account information was processed and stored, including check card transactions and
4 checks, and none of those processing centers were in California. All check card transactions with
5 businesses outside of California required an interstate wire communication between California and the
6 state where the business was located. All checks deposited into Wells Fargo Bank and drawn on another
7 bank were processed at a Wells Fargo Bank data processing center outside of the State of California,
8 thus requiring an interstate wire communication between California and the state where the check was
9 processed.

10 24. On or about the dates set forth below, in the State and Eastern District of California and
11 elsewhere, for the purpose of executing and attempting to execute the scheme and artifice to defraud,
12 MARIE E. SHERRILL and others known and unknown to the grand jury, did knowingly transmit and
13 cause to be transmitted by means of wire communication in interstate commerce certain writings, signs,
14 and signals, to wit: wire communications between California and places outside of California, as
15 specified below:

17	<u>COUNT</u>	<u>DATE</u>	<u>DESCRIPTION</u>
18	ONE	7/23/12	Fax transmission from MARIE E. SHERRILL, (559) 421-1954, in California, to Lincoln Benefit Life, (877) 525-2689, in Texas
19	TWO	11/5/2012	Fax transmission from MARIE E. SHERRILL, (559) 421-1954, in California, to Lincoln Benefit Life, (866) 525-5433, in Texas
20	THREE	11/5/2012	Fax transmission from MARIE E. SHERRILL, (559) 421-1954, in California, to Lincoln Benefit Life, (877) 525-2689, in Texas
21	FOUR	11/9/2012	Automated Clearing House transfer of funds in the amount of \$ 98,885.15 from the account of Lincoln Benefit Life in Ohio, to the account of F.R. at Safe 1 Credit Union in California
22	FIVE	01/03/13	Check card purchase in the State of Washington from an account at Wells Fargo Bank, California, of domain name registration "smwright@wellsfargoadvisor.com," in the amount of \$40.85
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SIX	12/13/12	Wire communication of check from S.W. and C.W. in the amount of \$23,260.26, payable to and deposited into the account of Paypa Trail at Wells Fargo Bank, California, drawn on Safe 1 Credit Union, to Wells Fargo processing center outside of the State of California
SEVEN	12/26/2012	Wire communication of check from R.M in the amount of \$25,000.00, payable to and deposited into the account of Paypa Trail at Wells Fargo Bank, California, drawn on Union Bank, to Wells Fargo processing center outside of the State of California
EIGHT	9/19/2012	Wire communication of check from B.H. in the amount of \$35,000.00, payable to and deposited into the account of Paypa Trail at Wells Fargo Bank, California, drawn on Bank of the West, to Wells Fargo processing center outside of the State of California

All in violation of Title 18, United States Code, Section 1343.

COUNTS NINE THROUGH ELEVEN: [18 U.S.C. § 1957 – Money Laundering]

The Grand Jury further charges:

MARIE E. SHERRILL,

defendant herein, as follows:

25. Paragraphs 1 through 22, above, are fully incorporated by reference as though fully set forth herein.

26. On or about the dates set forth below, in the State and Eastern District of California and elsewhere, MARIE E. SHERRILL did knowingly engage and attempt to engage in the following monetary transactions by, through, or to a financial institution, affecting interstate or foreign commerce, in criminally derived property of a value greater than \$10,000, that is the withdrawal, transfer, and exchange of funds and monetary instruments, such property having been derived from a specified unlawful activity, that is, wire fraud:

<u>COUNT</u>	<u>DATE</u>	<u>MONETARY TRANSACTION</u>
NINE	7/27/2012	Check in the amount of \$15,900 payable to Bonanza Motors, drawn on a bank account of one of the Sherrill Entities, and signed by MARIE E. SHERRILL
TEN	4/13/2012	Check in the amount of \$13,000, drawn on a bank account of one of the Sherrill Entities, signed by MARIE E. SHERRILL, and payable to MARIE E. SHERRILL

1 2 ELEVEN	5/7/2012	Check 7992 in the amount of \$ 11,000, drawn on a bank account of one of the Sherrill Entities, and payable to MARIE E. SHERRILL
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3 All in violation of Title 18, United States Code, Section 1957.

4 COUNTS TWELVE THROUGH THIRTY-THREE:

[26 U.S.C. § 7206(2) – Aiding and Assisting the Preparation or Presentation of False Tax Return]

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6 The Grand Jury further charges:

7 MARIE E. SHERRILL,

8 defendant herein, as follows:

9 27. Paragraphs 1 through 7, above, are fully incorporated by reference as though fully set
10 forth herein.

11 28. Beginning on a date unknown but no later than in or about January 2011 and continuing
12 through in or about December 2014, MARIE E. SHERRILL prepared and filed or caused to be filed
13 numerous federal income tax returns (FITRs) for others on which she knowingly placed information
14 which she knew was false and fraudulent as to a material matter. The false and fraudulent information
15 MARIE E. SHERRILL included in these FITRs yielded fraudulent tax deductions and credits which
16 MARIE E. SHERRILL knew the taxpayers were not entitled to claim.

17 29. As a result of MARIE E. SHERRILL's fraudulent conduct in preparing and causing to be
18 filed FITRs for others, MARIE E. SHERRILL defrauded the United States of approximately \$255,901.

19 30. On or about the approximate dates set forth below, in the State and Eastern District of
20 California, MARIE E. SHERRILL did willfully aid and assist in, and procure, counsel, and advise the
21 preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns,
22 Forms 1040, either individual or joint, for the taxpayers and calendar years hereinafter specified, under
23 and in connection with the matters arising under the internal revenue laws. The returns were false and
24 fraudulent as to material matters as set forth below:

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<u>COUNT</u>	<u>DATE OF OFFENSE</u>	<u>TAXPAYERS</u>	<u>CALENDAR TAX YEAR</u>	<u>FALSELY CLAIMED ITEMS</u>	<u>AMOUNT OF TAX LOSS</u>
TWELVE	4/15/2011	M.B and D.B.	2010	Unrcimbursed Employee Expenses ("UEE"); Business Losses on Schedule C	\$ 3,948
THIRTEEN	4/15/2012	M.B and D.B.	2011	UEE; Business Losses on Schedule C	\$ 12,979
FOURTEEN	4/15/2013	M.B and D.B.	2012	UEE; Medical Expenses; Business Losses on Schedule C	\$ 9,439
FIFTEEN	4/15/2013	J.R. and B.B.	2012	UEE; Business Losses on Schedule C	\$ 3,722
SIXTEEN	4/15/2011	L.C. and S.C.	2010	UEE; Overstated Mortgage Interest; false business sales and expenses on Schedule C	\$ 11,833
SEVENTEEN	4/15/2012	L.C. and S.C.	2011	UEE; Medical Expenses; Business expenses on Schedule C; Corporate losses; Sale of Business Property	\$ 16,479
EIGHTTEEN	4/15/2013	L.C. and S.C.	2012	Business losses and corporate losses	\$ 9,316

1	NINETEEN	4/15/2011	M.G. and E.G.	2010	UEE; Medical Expenses; Overstated Mortgage Interest; Business Losses on Schedule C	\$ 13,061
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6	TWENTY	4/15/2012	M.G. and E.G.	2011	UEE; Medical Expenses; Business Losses on Schedule C; Use of Vehicle	\$ 8,685
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10	TWENTY-ONE	4/15/2013	M.G. and E.G.	2012	UEE; Medical Expenses; Overstated Mortgage Interest; Business Loss on Schedule C; business use of personal vehicle	\$ 10,587
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16	TWENTY-TWO	4/15/2011	J.G. and D.G.	2010	UEE; Overstated Mortgage Interest; Business Loss on Schedule C; business use of personal vehicle	\$ 7,239
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22	TWENTY-THREE	4/15/2012	J.G. and D.G.	2011	UEE; Business Loss on Schedule C; business use of personal vehicle	\$ 15,185
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1	TWENTY-FOUR	4/15/2013	J.G. and D.G.	2012	UEE; Medical Expenses; Sale of Business Property; Expenses on Schedule E	\$ 24,307
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5	TWENTY-FIVE	4/15/2011	J.L. and I.L.	2010	UEE; no corporate return	\$ 12,872
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7	TWENTY-SIX	4/15/2012	J.L. and I.L.	2011	UEE; Corporation Losses – no corporate return	\$ 13,856
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10	TWENTY-SEVEN	4/15/2013	J.L. and I.L.	2012	UEE; Corporation Losses – no corporate return	\$ 9,016
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13	TWENTY-EIGHT	4/15/2011	J.M. and A.M.	2010	UEE; Overstated Mortgage Interest; Business Loss on Schedule C; Business Use of Home; Form 4684, Business and Income, for "Private Investor Loan"	\$ 11,266
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21	TWENTY-NINE	4/15/2012	J.M. and A.M.	2011	UEE; Rental Losses; Loss on Sale of Vehicle	\$ 19,138
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23	THIRTY	4/15/2013	J.M. and A.M.	2012	UEE; Medical Expenses; Expenses for Business Use of Home; Corporate Losses – no corporate return	\$ 11,879
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1	THIRTY-ONE	4/15/2011	G.S. and S.S.	2010	UEE; Medical Expenses; Overstated Mortgage Interest; Business Expenses on Schedule C; Incorrect Expenses on Schedule E	\$ 8,348
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7	THIRTY-TWO	4/15/2012	G.S. and S.S.	2011	UEE; Depreciation Expenses for Rental	\$ 7,723
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9						
10	THIRTY-THREE	4/15/2013	G.S. and S.S.	2012	UEE; Medical Expenses; Corporate Loss – No Corporate Return	\$ 15,023
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14 All in violation of Title 26, United States Code, Section 7206(2).

15 COUNT THIRTY-FOUR: [26 U.S.C. § 7212(a) – Corruptly Interfering With Administration of
16 Internal Revenue Laws]

17 The Grand Jury further charges:

18 MARIE E. SHERRILL,

19 defendant herein, as follows:

20 31. Paragraphs 1 through 7, and paragraphs 28 through 30, above, are fully incorporated by
21 reference as though fully set forth herein.

22 32. MARIE E. SHERRILL gained the trust of her tax clients and persuaded them to give her
23 power of attorney (POA) to handle their tax matters, assuring such clients she would handle any
24 interactions concerning the taxes with the IRS. However, MARIE E. SHERRILL failed to engage the
25 IRS Revenue Agents on behalf of her clients and ignored IRS requests for documents during audits of
26 her clients. When IRS began to audit some of MARIE E. SHERRILL's clients, MARIE E. SHERRILL
27 interfered with the administration of the Internal Revenue Laws, knowing that she had caused her
28 clients' tax returns to list expenses and other information they could not substantiate, and ensured the

1 taxpayers had limited contact with the IRS employees. MARIE E. SHERRILL put forth only minimal
2 efforts to assist the IRS employees with the audit process, resulting in the taxpayers having several items
3 on their tax returns disallowed and causing the taxpayers to owe additional tax.

4 33. Throughout the audit process, MARIE E. SHERRILL would tell her clients that she was
5 taking care of the IRS issues, that she had copies of their corporate tax returns which she had timely
6 filed with IRS, or that she was attempting to work with the IRS on the taxpayers' behalf, while falsely
7 telling her tax clients it was the IRS employee who would not cooperate.

8 34. On or about December 30, 2013, MARIE E. SHERRILL was informed that she was
9 expelled from the E-File program and her EFIN had been revoked, although she was permitted to file
10 paper returns. Thereafter, between on or about January 6, 2014 and April 14, 2014, MARIE E.
11 SHERRILL filed at least 119 individual and corporate tax returns via e-filing using the EFIN of another
12 person from outside the State of California. MARIE E. SHERRILL used another person's EFIN in
13 filing the returns to conceal from the IRS that she was e-filing returns, despite having been expelled
14 from the E-File program.

15 35. Beginning on a date unknown but no later than in or about January 2010, and continuing
16 through in or about April 2014, in the State and Eastern District of California, defendant did corruptly
17 endeavor to obstruct and impede the due administration of the Internal Revenue Laws.

18 All in violation of Title 26, United States Code, Section 7212(a).

19 FORFEITURE ALLEGATION: [18 U.S.C. §§ 981(a)(1)(C), 982(a)(1), and 28 U.S.C. § 2461(c) -
20 Criminal Forfeiture]

21 37. Upon conviction of one or more of the offenses alleged in Counts One through Eight of
22 this Indictment, defendant MARIE E. SHERRILL shall forfeit to the United States, pursuant to Title 18,
23 United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), any
24 property, real or personal, which constitutes or is derived from proceeds traceable to such violations,
25 including, but not limited to:

- 26 a. Approximately \$6,658.92 in U.S. Currency seized from Wells Fargo Bank Account
27 Number 8328019032 held in the name of Paypa Trail Entertainment LLC,
28 b. Approximately \$120,772.00 in U.S. Currency, and

1 c. Approximately \$21,770.00 in U.S. Currency.

2 38. Upon conviction of the offense alleged in Count Nine through Twelve of this Indictment,
3 defendant MARIE E. SHERRILL shall forfeit to the United States, pursuant to Title 18, United States
4 Code, Section 982(a)(1), any property, real or personal, which is involved in such violation or traceable
5 to such property, including, but not limited to:

6 a. Approximately \$6,658.92 in U.S. Currency seized from Wells Fargo Bank Account
7 Number 8328019032 held in the name of Paypa Trail Entertainment LLC,

8 b. Approximately \$120,772.00 in U.S. Currency, and

9 c. Approximately \$21,770.00 in U.S. Currency.

10 39. If any of the property described above, as a result of any act or omission of the
11 defendants:

12 a. cannot be located upon the exercise of due diligence;

13 b. has been transferred or sold to, or deposited with, a third party;

14 c. has been placed beyond the jurisdiction of the court;

15 d. has been substantially diminished in value; or

16 e. has been commingled with other property which cannot be divided without difficulty,

17 the United States of America shall be entitled to forfeiture of any other property of the defendants, up to
18 the value of the property subject to forfeiture, including but not limited to a personal forfeiture money
19 judgment, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 18, United
20 States Code, Section 982(b)(1), and Title 28, United States Code, Section 2461(c) forfeiture.

21 A TRUE BILL.

22 **/s/ Signature on file w/AUSA**

23

FOREPERSON

24 BENJAMIN B. WAGNER
25 United States Attorney

26 By: **Mark E. Cullers**

27 MARK E. CULLERS
28 Assistant U.S. Attorney
Chief, Fresno Office