

UNITED STATES OF AMERICA

: Hon.

v.

: Criminal No.

ROBERT GONZALEZ &  
GERALDINE MANUEL

: 18 U.S.C. §§ 1349,  
26 U.S.C. § 7201 &  
18 U.S.C. Section 2

I N D I C T M E N T

The Grand Jury in and for the District of New Jersey,  
sitting at Newark, charges:

COUNT 1

1. At all times relevant to this Indictment, defendant **Robert Gonzalez** was employed by Comstock Images, Inc. ("Comstock"), located in Mountainside, New Jersey, and worked from his residence in Deltona, Florida. As a Comstock employee, defendant **Robert Gonzalez** was responsible for overseeing its information technology ("IT") operations and, as needed, purchasing computers and computer-related goods and services.

2. Beginning in or about October 2002 and continuing through in or about November 2003, defendant **Geraldine Manuel**, residing in Jersey City, New Jersey, was also employed by Comstock, in the position of Chief Financial Officer ("CFO"). As part of her responsibilities, defendant **Geraldine Manuel** issued Comstock checks to pay Comstock's expenses, including those expenses incurred by defendant **Robert Gonzalez** and other employees for purchasing work-related goods and/or services.

3. According to procedures established by Comstock, purchases of and payments for the work-related goods and services purchased by defendant **Robert Gonzalez** were processed as follows:

(a) defendant **Robert Gonzalez** was authorized to approve purchases under \$1,000 made by himself and the IT specialists he supervised, but authorization was required from a Comstock principal for purchases over \$1,000;

(b) generally, purchases were paid for at the time of purchase by charging them to a Comstock corporate American Express charge card that was issued in the name of defendant **Robert Gonzalez**; purchases made by the IT employees supervised by defendant **Robert Gonzalez** were, generally, charged to the employee's personal charge or credit card;

(c) after charging a purchase to the corporate American Express card or any other charge or credit card, defendant **Robert Gonzalez** or an IT employee prepared an "Expense Report," which summarized and included one or more invoices or other documents from the vendor ("vendor invoices") describing and verifying the purchase;

(d) defendant **Robert Gonzalez** and other IT employees then submitted the "Expense Report" and "Vendor Invoice" to the Comstock finance department for reimbursement of those expenses incurred on the American Express charge card or other charge or credit card; and

(e) during her tenure as the CFO, defendant **Geraldine Manuel** paid the "Expense Report" by issuing and sending a Comstock check to defendant **Robert Gonzalez**, American Express or the employee submitting the Expense Report.

4. Beginning in or about October 2002 and continuing through in or about early 2004, defendants

**Robert Gonzalez**  
**and**  
**Geraldine Manuel**

did knowingly and intentionally conspire and agree with each other and with others to commit mail fraud and wire fraud, in that defendant **Robert Gonzalez** and defendant **Geraldine Manuel** devised a scheme and artifice to defraud and to obtain money and property from Comstock by means of materially false and fraudulent pretenses, representations, and promises, and did use and cause the use of a private commercial interstate carrier and interstate wire communications to execute the scheme, contrary to the provisions of Title 18, United States Code, Sections 1341 and 1343, respectively.

**OBJECT OF THE CONSPIRACY**

5. It was the object of the conspiracy for defendant **Robert Gonzalez** and other members of the conspiracy to enrich themselves by creating fraudulent expense reports ("Fraudulent Expense Reports") based on fictitious and inflated invoices ("Fictitious and Inflated Vendor Invoices") and submitting these

documents to Comstock's Finance Department where, despite knowledge that these documents were false and fraudulent, defendant **Geraldine Manuel**, as well as her predecessor, referred to herein as "P.McK," paid these Fraudulent Expense Reports with Comstock's funds in return for a share in the proceeds.

#### MEANS AND METHODS OF THE CONSPIRACY

##### Recruiting Others Into the Conspiracy

6. It was a part of the conspiracy that defendant **Robert Gonzalez** recruited two groups of Comstock employees into the conspiracy: (1) those employees he supervised in the IT area, including coconspirators "A.E." and "E.M."; and (2) those with authority to reimburse employees for legitimate work-related expenses, such as defendant **Geraldine Manuel** and her predecessor, coconspirator "P.McK."

7. It was a further part of the conspiracy that, to induce employees he supervised at Comstock to join the conspiracy, defendant **Robert Gonzalez** initially lured them with money and gifts and then ultimately paid for these gifts with the proceeds of Fraudulent Expense Reports which defendant **Robert Gonzalez** subsequently directed those employees to create and submit to Comstock.

8. It was a further part of the conspiracy that, after coconspirator employees received the proceeds of the Fraudulent Expense Reports they had submitted, defendant **Robert Gonzalez** directed them to share the proceeds with him.

### Nature of the Fraudulent Expense Reports

9. It was a further part of the conspiracy that defendant **Robert Gonzalez** and other coconspirators created and submitted vendor invoices that, in some instances, were entirely fictitious and, in other instances, were for legitimate purchases but were inflated as to price and/or quantity.

10. It was a further part of the conspiracy that before defendant **Geraldine Manuel** joined the conspiracy and routinely paid all the Fraudulent Expense Reports submitted by the coconspirators, defendant **Robert Gonzalez** arranged to keep the Expense Reports under the \$1,000 threshold of his authorization level in order to avoid the additional required authorization by a Comstock principal, and directed the coconspirators to do the same.

11. It was a further part of the conspiracy that before defendant **Geraldine Manuel** joined the conspiracy and routinely paid all the Fraudulent Expense Reports submitted by the coconspirators, defendant **Robert Gonzalez** would also forge and/or copy the signature of a Comstock principal for purchases over \$1,000 to make it appear that they were duly authorized.

12. It was a further part of the conspiracy that defendant **Robert Gonzalez** used duplicate copies of "Vendor Invoices" and/or "Expense Reports" that he had previously submitted and merely changed the date to generate additional fraudulent payments by defendant **Geraldine Manuel**.

### Distribution and Use of the Proceeds Derived from the Scheme

13. It was a further part of the conspiracy that the coconspirators billed Comstock for approximately \$900,000 in fictitious and inflated expenses. Defendant **Robert Gonzalez** received close to approximately \$700,000, the major share of the proceeds of the Fraudulent Expense Report scheme, after using some of the proceeds to buy gifts for, and as pay-offs to, defendant **Geraldine Manuel** and other coconspirators. Defendant **Geraldine Manuel** received approximately more than \$115,000 in money and gifts from the Fraudulent Expense Report scheme.

14. It was a further part of the conspiracy that defendant **Robert Gonzalez** used the payments made to him and to his Comstock American Express charge card by defendant **Geraldine Manuel** to pay for various personal expenses, such as hotel stays, airline tickets and other vacation amenities, jewelry, furniture, electronic appliances and equipment for himself and members of his family as well as pay-offs to defendant **Geraldine Manuel**, to other coconspirators, and members of their families.

15. It was a further part of the conspiracy that defendant **Geraldine Manuel** issued Comstock checks payable to American Express based on Fraudulent Expense Reports submitted by defendant **Robert Gonzalez** and, in some instances, then sent these checks to pay for her own expenses that she had charged on her personal American Express charge card.

16. It was a further part of the conspiracy that when, in mid-2003, defendants **Robert Gonzalez** and **Geraldine Manuel** learned that defendant **Geraldine Manuel's** employment at Comstock was to be terminated in the latter part of 2003, both defendants accelerated the volume and frequency of the Fraudulent Expense Reports that, respectively, they submitted to Comstock and paid with Comstock's funds, in order to generate credits for future use.

#### **Evading Detection**

17. It was a further part of the conspiracy that prior to her departure from Comstock in or about November 2003, defendant **Geraldine Manuel** removed, destroyed, and/or deleted documentary and computer evidence relating to the submission of Fraudulent Expense Reports and the receipt of unlawful payments from Comstock in order to prevent detection both of the conspiracy as a whole and her connection to it.

18. It was a further part of the conspiracy that, after the departure of defendant **Geraldine Manuel**, defendant **Robert Gonzalez** accessed and monitored e-mails of other Comstock employees to determine if his Fraudulent Expense Reports scheme had been detected.

As Part of and in Furtherance of the Conspiracy, the Following Events and Transactions Occurred in the District of New Jersey and Elsewhere

March 15, 2003 Trip to Disney World, Florida

19. On or about March 15, 2003, defendant **Robert Gonzalez** charged approximately \$708.00 to his Comstock American Express card for a round-trip airline ticket between Newark, New Jersey and Orlando, Florida on Continental Airlines for traveler defendant **Geraldine Manuel**.

20. On or about March 18, 2003, defendant **Robert Gonzalez** charged approximately \$55.00 to his Comstock American Express card at Wolfgang Puck, a restaurant in Lake Buena Vista, Florida.

21. On or about March 19, 2003, defendant **Robert Gonzalez** charged approximately \$166.00 to his Comstock American Express card at Bongo's Cuban Café in Lake Buena Vista, Florida.

22. On or about March 19, 2003, defendant **Robert Gonzalez** charged approximately \$211.85 to his Comstock American Express card for hotel accommodations at Swan & Dolphin Hotel in Lake Buena Vista, Florida.

23. On or about March 21, 2003, defendant **Robert Gonzalez** charged approximately \$198.00 to his Comstock American Express card at Ruth's Chris Steakhouse in Winter Park, Florida.

24. On or about March 22, 2003, defendant **Robert Gonzalez** charged approximately \$147.00 to his Comstock American Express card at San Angel Inn in Lake Buena Vista, Florida.



25. On or about March 22, 2003, defendant **Robert Gonzalez** charged approximately \$159.00 to his Comstock American Express card at Walt Disney World, Group Ticket Sales, in Lake Buena Vista, Florida.

26. On or about March 23, 2003, defendant **Robert Gonzalez** charged approximately \$158.00 to his Comstock American Express card at Brio Millenia in Orlando, Florida.

27. On or about March 25, 2003, defendant **Robert Gonzalez** charged approximately \$304.31 to his Comstock American Express card at Gaylord Palms Hotel in Kissimmee, Florida.

28. On or about March 25, 2003, defendant **Robert Gonzalez** charged approximately \$462.00 to his Comstock American Express card at Enterprise Rent-A-Car in Casselberry, Florida.

29. On or about April 1, 2003, defendant **Robert Gonzalez** sent a Fraudulent Expense Report for approximately \$21,089.31 to Comstock in Mountainside, New Jersey from his residence in Deltona, Florida, that was based on invoices that were both fictitious and inflated, in order to pay the charges described in paragraphs 19 to 28, above.

30. On or about April 2, 2003, defendant **Geraldine Manuel** sent a Comstock check in the approximate amount of \$21,089.31 via Federal Express to defendant **Robert Gonzalez** in payment of the Fraudulent Expense Reports described in paragraph 29, above.

**Furniture.com Purchases**  
**for Defendant Geraldine Manuel**

31. On or about May 16, 2003, defendant **Robert Gonzalez** charged furniture from furniture.com in the amount of approximately \$2,282.56, to his Comstock American Express card, for delivery to the residence of defendant **Geraldine Manuel**.

32. On or about June 12, 2003, defendant **Robert Gonzalez** faxed a Fraudulent Expense Report from his residence in Deltona, Florida, to Comstock in Mountainside, New Jersey, in the approximate amount of \$2,890, to pay for the charges described in paragraph 31, above.

33. On or about June 12, 2003, defendant **Geraldine Manuel** sent, via Federal Express, a Comstock check in the approximate amount of \$2,890 to American Express, to be applied to the account of defendant **Robert Gonzalez** in payment of the Fraudulent Expense Report described in paragraph 32, above.

**Defendant Geraldine Manuel: June 6, 2003 Trip to**  
**Orlando, Florida with a Family Member**

34. On or about June 6, 2003, defendant **Robert Gonzalez** charged approximately \$2,520.86 to his Comstock American Express card for the following items:

- (a) approximately \$680.00 for round-trip airline tickets to Florida from Continental Airlines for travelers defendant **Geraldine Manuel** and a member of her family;
- (b) approximately \$1,618.26 for hotel accommodations at the Hard Rock Hotel in Orlando, Florida; and

(c) approximately \$222.70 for car rental services from Avis Rental, Orlando, Florida.

35. On or about June 19, 2003, defendant **Robert Gonzalez** faxed a Fraudulent Expense Report to Comstock in Mountainside, New Jersey from his residence in Deltona, Florida in the amount of approximately \$2,678.03, falsely representing that it was for the purchase of a computer system/hardware package from CDW Computer Centers, Inc.

36. On or about June 19, 2003, defendant **Geraldine Manuel** sent a Comstock check in the approximate amount of \$2,678.03 via Federal Express to American Express to be applied to the Comstock account of defendant **Robert Gonzalez** in payment of the purchases described in paragraphs 34(a) through 34(c).

**Circuit City Purchases**  
**for Defendant Geraldine Manuel**

37. On or about July 14, 2003, defendant **Robert Gonzalez** charged a Flat Screen Plasma Television and other electronic equipment totaling approximately \$16,705.39, at Circuit City in Union, New Jersey, to his Comstock American Express card for delivery of these items to the home of defendant **Geraldine Manuel**.

38. On or about August 20, 2003, defendant **Robert Gonzalez** faxed a Fraudulent Expense Report to Comstock in Mountainside, New Jersey, from his residence in Deltona, Florida, in the amount of approximately \$17,185.66, falsely representing that it was for

the purchase of computer systems/hardware packages from CDW Computer Centers, Inc.

39. On or about August 20, 2003, defendant **Geraldine Manuel** sent, via Federal Express, a Comstock check in the approximate amount of \$17,185.66 to be applied to the Comstock American Express account in the name of defendant **Robert Gonzalez** in payment of the purchases described in paragraph 37, above.

**Defendant Geraldine Manuel:**  
**Trip to The Bahamas**

40. On or about August 14, 2003, defendant **Geraldine Manuel** charged approximately \$924 to her personal American Express card for an airline ticket from Continental Airlines to fly to Freeport, Bahamas on or about August 23, 2003.

41. On or about August 16, 2003, defendant **Geraldine Manuel** charged approximately \$223.64 to her personal American Express card for sporting goods from Blue Water Divers, Rochelle Park, New Jersey.

42. On or about August 18, 2003, defendant **Geraldine Manuel** charged approximately \$1,295 to her personal American Express card for sporting goods from Blue Water Divers, Ramsey, New Jersey.

43. On or about August 20, 2003, defendant **Robert Gonzalez** faxed a Fraudulent Expense Report to Comstock in Mountainside, New Jersey from his residence in Deltona, Florida, in the approximate amount of \$14,020.66, falsely representing that it

was for the purchase of computer systems/hardware packages from CDW Computer Centers, Inc.

44. On or about August 20, 2003, based on the Fraudulent Expense Report submitted by defendant **Robert Gonzalez** and described in paragraph 43, above, defendant **Geraldine Manuel** issued a Comstock check in the approximate amount of \$14,020.66 and sent it to American Express to pay her own personal American Express card for the purchases she charged to this account, as described in paragraphs 40 through 42, above, and also to create a surplus or credit balance on her American Express card account for the purchases described in paragraphs 45 through 49, below, among others.

45. On or about August 25, 2003, defendant **Geraldine Manuel** charged approximately \$323.27 to her personal American Express card for food services at Pier 1 Restaurant, Freeport, Bahamas.

46. On or about August 28, 2003, defendant **Geraldine Manuel** charged approximately \$2,677.50 to her personal American Express card for gems and/or miscellaneous items purchased from Colombian Emeralds, Freeport, Bahamas.

47. On or about August 29, 2003, defendant **Geraldine Manuel** charged approximately \$147 to her personal American Express card for "Timeshare" from The Dive Shop in Freeport, Bahamas.

48. On or about August 30, 2003, defendant **Geraldine Manuel** charged approximately \$364.74 to her personal American Express

card for sporting goods from Blue Water Divers, Rochelle Park, New Jersey.

49. On or about September 5, 2003, defendant **Geraldine Manuel** charged approximately \$2,895.00 to her personal American Express card for sporting goods from Blue Water Divers, Ramsey, New Jersey.

**Defendant Robert Gonzalez's First Caribbean Cruise Vacation**

50. On or about June 17, 2002, defendant **Robert Gonzalez** charged approximately \$10,098.68 to his Comstock corporate American Express card for a cruise from Royal Caribbean Cruises for himself and his wife.

51. On or about July 31, 2002, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in Mountainside, New Jersey in the approximate amount of \$10,436.38, falsely representing that it was for the purchase of computer systems/hardware systems from CDW Computer Centers, Inc.

52. On or about July 31, 2002, coconspirator "P.McK." sent a Comstock check in the approximate amount of \$10,436.38 to American Express, to be applied to the Comstock American Express account of defendant **Robert Gonzalez** in payment of the purchase described in paragraph 50, above.

**Defendant Robert Gonzalez's Second Caribbean Vacation**

53. On or about May 7, 2003, defendant **Robert Gonzalez** charged approximately \$7,074.10 for a cruise vacation from Royal

Caribbean Cruises for himself and his wife, to his Comstock American Express card.

54. On or about May 15, 2003, defendant **Robert Gonzalez** charged approximately \$1,014 for American Airlines tickets for himself and his spouse to his Comstock American Express charge card for flights and stopovers that began in Orlando, Florida on or about May 17, 2003, had stopovers in San Juan, Puerto Rico; Miami, Florida; Nassau, Bahamas; and returned to Orlando, Florida on June 3, 2003.

55. On or about May 17, 2003, defendant **Robert Gonzalez** charged approximately \$120.00 for additional services from American Airlines to his Comstock American Express card.

56. On or about May 17, 2003, defendant **Robert Gonzalez** charged approximately \$643.72 for accommodations (on or about May 17-19, 2003) at the Embassy Suites in San Juan, Puerto Rico to his Comstock American Express card.

57. On or about May 17, 2003, defendant **Robert Gonzalez** charged approximately \$118.04 for a Hertz rental car (on or about May 17-18, 2003) in San Juan, Puerto Rico to his Comstock American Express card.

58. On or about May 21, 2003, defendant **Robert Gonzalez** charged approximately \$70.00 for a car rental from Super Car Rental (on or about May 17-18, 2003) in Noord, Aruba to his Comstock American Express card.

59. On or about May 23, 2003, defendant **Robert Gonzalez** charged approximately \$1,120.03 for gems from Columbian Emeralds, St. Maarten, to his Comstock American Express card.

60. On or about May 25, 2003, defendant **Robert Gonzalez** charged approximately \$3,200.41 to his Comstock American Express card for "On Board Conveniences" from Adventure of the Sea Cruise Line.

61. On or about May 26, 2003, defendant **Robert Gonzalez** charged approximately \$311.73 for Embassy Suites room accommodations in Dorado, Puerto Rico (on or about May 25-30, 2003) to his Comstock American Express card.

62. On or about May 29, 2003, defendant **Robert Gonzalez** charged approximately \$509.28 for a Hertz car rental in San Juan, Puerto Rico (on or about May 25-29, 2003) to his Comstock American Express card.

63. On or about May 29, 2003, defendant **Robert Gonzalez** charged approximately \$116.00 at American Airlines to his Comstock American Express card for an additional traveler departing from San Juan, Puerto Rico, with stopovers in Miami, Florida; Nassau, Bahamas; and Orlando, Florida.

64. On or about May 31, 2003, defendant **Robert Gonzalez** charged approximately \$2,479.95 for Marriott Hotel accommodations in San Juan, Puerto Rico (on or about May 25-30, 2003), to his Comstock American Express card.



65. On or about May 31, 2003, defendant **Robert Gonzalez** charged approximately \$541.00 for American Airlines tickets for himself and his wife for a flight departing from Nassau, Bahamas (on or about June 1, 2003), to Orlando, Florida, to his Comstock American Express card.

66. On or about June 1, 2003, defendant **Robert Gonzalez** charged approximately \$1,149.36 for accommodations at Sandals Royal, in Nassau, Bahamas, to his Comstock American Express card.

67. On or about June 17, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in Mountainside, New Jersey, from his residence in Deltona, Florida, in the amount of approximately \$13,655.26, falsely representing that it was for the purchase of computer systems/hardware systems from an unidentified source.

68. On or about June 17, 2003, defendant **Geraldine Manuel** sent a Comstock check in the approximate amount of \$13,655.26 to American Express Payment Center to be applied to the account of defendant **Robert Gonzalez** in payment of the purchases described in paragraphs 53 through 66, above.

69. On or about August 5, 2003, defendant **Robert Gonzalez** sent a Fraudulent Expense Report to Comstock in Mountainside, New Jersey from his residence in Deltona, Florida in the approximate amount of \$7,969.21, falsely representing that it was for the purchase of computer systems/hardware systems from CDW Computer Centers, Inc.

70. On or about August 5, 2003, defendant **Geraldine Manuel** issued a Comstock check to the American Express in the approximate amount of \$7,969.21, to be applied to the account of defendant **Robert Gonzalez**, in payment for the purchases described in paragraphs 53 through 66, above.

**Defendant Robert Gonzalez, His Family Members, and Coconspirators Travel to and Stay at Hotel Astor, Miami, Florida**

71. On or about June 11, 2003, defendant **Robert Gonzalez** charged approximately \$230.40 to his Comstock American Express card for American Airlines tickets for a **Gonzalez** family member, "V.R.," for a flight departing from San Juan, Puerto Rico (on or about June 14, 2003), to Orlando, Florida.

72. On or about June 26, 2003, defendant **Robert Gonzalez** charged approximately \$432 for two Continental Airlines tickets for **Gonzalez** family members, "B.R." and "V.R.," for a flight departing Orlando, Florida (on or about July 2, 2003), to Miami, Florida, to his Comstock American Express Card.

73. On or about June 26, 2003, defendant **Robert Gonzalez** charged approximately \$621.50 for one Continental Airlines ticket for coconspirator "A.E.," for a flight departing from Newark, New Jersey (on or about July 3, 2003), to Miami, Florida, to his Comstock American Express card.

74. On or about June 26, 2003, defendant **Robert Gonzalez** charged approximately \$411.50 for one Continental Airlines ticket for coconspirator "E.M.," for a flight departing from Miami,

Florida (on or about July 6, 2003), to Newark, New Jersey, to his Comstock American Express card.

75. On or about June 28, 2003, defendant **Robert Gonzalez** charged approximately \$216 to his Comstock American Express card for one Continental Airlines ticket for traveler defendant **Robert Gonzalez**, for a flight departing from Orlando, Florida (on or about July 2, 2003), to Miami, Florida.

76. On or about July 6, 2003, defendant **Robert Gonzalez** charged approximately \$4,798.12 to his Comstock American Express card for a stay at the Hotel Astor, Miami Beach, Florida, for himself and coconspirator "A.E." and a **Gonzalez** family member, "V.R."

77. On or about July 31, 2003, defendant **Robert Gonzalez** sent a Fraudulent Expense Report to Comstock, in Mountainside, New Jersey, from his residence in Deltona, Florida, in the amount of approximately \$5,728.82, falsely representing that it was for the purchase of computer systems/hardware systems from CDW Computer Centers, Inc.

78. On or about July 31, 2003, defendant **Geraldine Manuel** sent a Comstock check in the approximate amount of \$5,728.82 via Federal Express to defendant **Robert Gonzalez** at his residence in Deltona, Florida in payment of the "Fraudulent Expense Report," described in the immediately preceding paragraph.

Payments to and/or on Behalf of Defendant  
Robert Gonzalez from Other Members of the  
Conspiracy Based on Fraudulent Expense  
Reports They Prepared

As a further part of the conspiracy, on or about the dates specified below, defendant **Robert Gonzalez** received the following payments from the IT employees identified in the following paragraphs 79-91, which constituted a portion of the proceeds derived from the Fraudulent Expense Report scheme:

	<u>Approximate Date</u>	<u>Approximate Amount</u>	<u>Payor</u>
79.	August 29, 2002	\$ 1,942.00	"A.E."
80.	August 30, 2002	\$ 2,945.00	"A.E."
81.	November 6, 2002	\$ 1,800.00 (via wire transfer)	"A.E."
82.	December 23, 2002	\$ 3,700.00 (via wire transfer)	"A.E."
83.	January 8, 2003	\$ 4,897.79	"E.M."
84.	February 6, 2003	\$ 8,784.65	"E.M."
85.	April 4, 2003	\$ 4,208.08	"E.M."
86.	April 28, 2003	\$13,057.47	"E.M."
87.	May 2, 2003	\$ 2,868.86	"E.M."
88.	May 19, 2003	\$ 6,777.29	"E.M."
89.	May 27, 2003	\$ 6,933.45	"E.M."
90.	June 10, 2003	\$ 1,973.21	"E.M."
91.	July 2, 2003	\$ 5,000.00	"A.E."

**Payments From Defendant Robert Gonzalez to Other Members of the Conspiracy**

As a further part of the conspiracy, on or about the dates specified below, defendant **Robert Gonzalez** made the following payments to Comstock's then-Chief Financial Officer, as identified in paragraphs 92-104, which payments constituted funds derived from the Fraudulent Expense Report scheme:

	<b><u>Approximate Date</u></b>	<b><u>Approximate Amount</u></b>	<b><u>Recipient</u></b>
92.	January 15, 2002	\$10,129.73 (via wire transfer)	"P.McK."
93.	May 15, 2002	\$11,650.00 (via wire transfer)	"P.McK."
94.	June 17, 2002	\$20,187.10	"P.McK."
95.	August 14, 2002	\$ 7,168.10	"P.McK."
96.	July 22, 2002	\$ 4,553.64	"P.McK."
97.	September 17, 2002	\$ 7,301.57	"P.McK."
98.	October 8, 2002	\$ 4,124.00 (via wire transfer)	"P.McK."
99.	October 11, 2002	\$4,519.94 (via wire transfer)	"P.McK."
100.	July 9, 2003	\$17,817.92	Geraldine Manuel
101.	July 23, 2003	\$ 5,251.42	Geraldine Manuel
102.	August 4, 2003	\$11,202.49	Geraldine Manuel
103.	September 29, 2003	\$12,000.00	Geraldine Manuel
104.	October 14, 2003	\$15,000.00	Geraldine Manuel

**Efforts to Accelerate and to Conceal the Fraudulent Expense Report Scheme**

105. On or about July 16, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount

of approximately \$31,899.21, falsely representing that it was for the purchase of approximately 12 computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about July 16, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$31,899.21 to American Express to be applied to the Comstock account in the name of defendant Robert Gonzalez. This payment entry was deleted from Comstock's QuickBooks program.

106. On or about July 16, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$10,868.26, falsely representing that it was for the purchase of approximately four computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about July 16, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$10,868.26 to defendant **Robert Gonzalez**. This payment entry was deleted from Comstock's QuickBooks program.

107. On or about July 24, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$5,159.36, falsely representing that it was for

the purchase of approximately two computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about July 24, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$5,159.36 to defendant **Robert Gonzalez**. This payment entry was deleted from Comstock's QuickBooks program.

108. On or about July 24, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$26,514.48, falsely representing that it was for the purchase of approximately 10 computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about July 24, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$26,514.48 to American Express to be applied to the Comstock account in the name of defendant **Robert Gonzalez**. This payment entry was deleted from Comstock's QuickBooks program.

109. On or about July 31, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$32,635.31, falsely representing that it was for

the purchase of approximately 12 computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about July 31, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$32,635.31 to American Express to be applied to the Comstock account in the name of defendant **Robert Gonzalez**. This payment entry was deleted from Comstock's QuickBooks program.

110. On or about August 5, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$20,212.99, falsely representing that it was for the purchase of approximately seven computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about August 5, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$20,212.99 to American Express to be applied to the Comstock account in the name of defendant Robert Gonzalez. This payment entry was deleted from Comstock's QuickBooks program.

111. On or about August 13, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$28,104.95, falsely representing that it was for



the purchase of approximately 10 computer systems/hardware systems. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about August 13, 2003, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$28,104.95 to American Express to be applied to the Comstock account in the name of defendant **Robert Gonzalez**. The payment entry was deleted from Comstock's QuickBooks program.

112. On or about September 10, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$11,688.28, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 10, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$11,688.28 to American Express to be applied to her personal account. This payment entry was deleted from Comstock's files or destroyed.

113. On or about September 10, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$11,627.90, falsely representing that it

was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 10, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$11,627.90 to American Express to be applied to the Comstock account in the name of defendant **Robert Gonzalez**. This payment entry was deleted from Comstock's files or destroyed.

114. On or about September 16, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$21,380.65, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 16, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$21,380.65 to American Express to be applied to the Comstock account in the name of defendant **Robert Gonzalez**.

115. On or about September 17, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$18,774.90, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 17, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$18,774.90 to be applied to the Comstock account in the name of defendant **Robert Gonzalez**.

116. On or about September 25, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$33,611.16, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 25, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$33,611.16 to defendant **Robert Gonzalez**.

117. On or about September 17, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$24,077.21, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 17, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$24,077.21 to defendant **Robert Gonzalez**.

118. On or about September 24, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$4,550.98, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 24, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check to American Express in the approximate amount of \$4,550.98 to be applied to the Comstock account in the name of defendant **Robert Gonzalez**.

119. On or about September 24, 2003, defendant **Robert Gonzalez** submitted a Fraudulent Expense Report to Comstock in the amount of approximately \$20,666.20, falsely representing that it was for business-related expenses. This Fraudulent Expense Report was deleted from Comstock's files or destroyed.

(a) On or about September 24, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check to American Express in the approximate amount of \$20,666.20 to be applied to the joint account of defendant **Robert Gonzalez** and his wife, "B.R."

120. On or about September 30, 2003, defendant **Robert Gonzalez** faxed a Fraudulent Expense Report to Comstock in the amount of approximately \$8,789.56, falsely representing that it

was for the purchase of a computer system/hardware system. This Fraudulent Expense Report was removed from Comstock's files or destroyed.

(a) On or about September 30, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$8,789.56 to American Express to be applied to the Comstock account in the name of defendant **Robert Gonzalez**. This payment was credited to the account on October 2, 2003.

121. On or about September 30, 2003, defendant **Robert Gonzalez** faxed a Fraudulent Expense Report to Comstock in the amount of approximately \$14,967.80, falsely representing that it was for the purchase of approximately 2 computer systems/hardware systems. This Fraudulent Expense Report was removed from Comstock's files or destroyed.

(a) On or about September 30, 2003, using the Great Plains accounting program, defendant **Geraldine Manuel** sent and caused to be sent a Comstock check in the approximate amount of \$14,967.80 to defendant **Robert Gonzalez**, who deposited it into his bank account on October 2, 2003. This check was debited from Comstock's account on or October 3, 2003.

**Destruction of Documents to Evade Detection**

122. On or about August 18, 2003, defendant **Robert Gonzalez**

charged approximately \$89.15 directly to Comstock for a paper shredder he purchased from PC Connection for delivery to the residence of defendant **Geraldine Manuel**.

123. In or around the early part of 2004, defendant **Robert Gonzalez** contacted coconspirator "P.McK." and, to assure "P.McK." that the conspiracy would not be detected, informed him that defendant **Geraldine Manuel** had destroyed evidence of the criminal conduct referred to and described in this Indictment.

All in violation of Title 18, United States Code, Section 1349.

COUNTS 2 & 3

INCOME TAX EVASION

1. Paragraphs 1, 3 and 5 through 123 of Count 1 are incorporated by reference as if fully set forth.

2. For the tax years 2002 and 2003, defendant **Robert Gonzalez** filed a U.S. Individual Income Tax Return, Form 1040, in which he falsely stated that his taxable income was limited to the salary reported on the Form W-2 issued by Comstock and to bank interest.

3. By declaring only his W-2 salary and bank interest, defendant **Robert Gonzalez** concealed the additional taxable income which he had derived from the "Fraudulent Expense Report" scheme but had disguised as non-taxable reimbursement of business expenses, thereby evading additional taxes due and owing on this additional taxable income.

4. On or about the dates set forth below, in the District of Florida, and elsewhere, defendant

**Robert Gonzalez**

did knowingly and willfully attempt to evade and defeat a large part of the income tax due and owing to the United States, and the payment thereof, for the tax years set forth below, in that, as described in paragraphs 1 through 3 above, defendant **Robert Gonzalez** filed with the Internal Revenue Service false and fraudulent U.S. Individual Income Tax Returns, Forms 1040,

knowing them to be false and fraudulent in that they concealed and did not report his receipt of the additional taxable income that was the proceeds of the Fraudulent Expense Report scheme, as follows:

<u>Count</u>	<u>Date</u>	<u>Tax Year</u>	<u>Unreported Taxable Income</u>	<u>Additional Tax Due and Owing</u>
2	April 15, 2003	2002	\$271,329	\$ 98,974
3	April 15, 2004	2003	\$391,390	\$132,684

In violation of Title 26, United States Code, Section 7201 and Title 18, United States Code, Section 2.

A TRUE BILL

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FOREMAN

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CHRISTOPHER J. CHRISTIE  
United States Attorney