EXHIBIT B

"UNDER SEAL"

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA vs. (1) HOWELL WAY WOLTZ (2) RICKY EDWARD GRAVES (3) SAMUEL THOMAS CURRIN (4) VERNICE CHAITAN WOLTZ	DOCKET NO. 3:06CR74-Brit BILL OF INDICTMENT Violations: 18 U.S.C. § 371 18 U.S.C. § 1503 18 U.S.C. § 1512 18 U.S.C. § 1519 18 U.S.C. § 1622 18 U.S.C. § 1623 26 U.S.C. § 7212

FILED
IN COURT
CHARLOTTE, N. C.
APR 4 2006
U. S. DISTRICT COURT
W. DIST. OF N. C.

THE GRAND JURY CHARGES:

At the specified times and at all relevant times:

Relevant People and Entities

1. Sterling Trust Ltd. (hereafter, "Sterling Trust") was an Anguillan corporation that maintained offices in Anguilla, British West Indies and Nassau, Bahamas.

2. Sterling Bank Ltd. (hereafter, "Sterling Bank") was a St. Lucian corporation operating as a bank.

3. Sterling ACS Ltd. (hereafter, "Sterling ACS") was a Bahamian corporation in the business of incorporating off-shore entities and providing related financial services.

4. Sterling Casualty and Insurance Ltd. (hereafter, "Sterling Insurance") was an Anguillan insurance company.

5. Defendant HOWELL WAY WOLTZ (hereafter, "H. WOLTZ") was the president, a director, and a shareholder of Sterling Trust. In addition, H. WOLTZ was a shareholder and director of Sterling Bank, the president and a director of Sterling ACS, and a director of Sterling Insurance.

6. Defendant RICKY EDWARD GRAVES was an attorney licensed to practice law in the State of North Carolina.

7. Defendant SAMUEL THOMAS CURRIN was an attorney licensed to practice law in the State of North Carolina and was previously a federal prosecutor and state court judge. In addition, CURRIN was a shareholder and director of Sterling Bank and a director of Sterling Insurance.

8. Defendant VERNICE CHAITAN WOLTZ (hereafter, "V. WOLTZ") was the wife of H. WOLTZ, a certified public accountant, a director of Sterling Trust, a director and chief financial officer of Sterling ACS, and a director of Sterling Bank.

9. Mr. H, a co-conspirator unindicted herein, was a director of and consultant to Sterling Bank.

10. Robert Shawn Wellons, a co-conspirator unindicted herein, was an attorney licensed to practice law in the State of North Carolina.

11. Ornate Holdings, Inc. (hereafter, "Ornate Holdings") was a publicly-traded Nevada shell company quoted on the Over-the-Counter Pink Sheets. On or about May 14, 2004, the name of Ornate Holdings was changed to Absolute Health and Fitness, Inc. (hereafter, "Absolute Health"), and its stock symbol was thereafter changed to "AHFI."

12. Double R Enterprise, Inc. (hereafter, "Double R") was a company incorporated under the laws of the State of North Carolina with offices in Cary, North Carolina and was in the business of fitness training.

13. Tech Traders, Inc. (hereafter, "Tech Traders") was a corporation organized in or about April 2001 under the laws of the State of Delaware with its principal place of business in Gastonia, North Carolina.

Relevant Federal Income Tax Principles

14. Title 26, United States Code, Section 671 provides that in those instances in which a person is treated as an owner of any portion of a trust, that person must include in his or her taxable income the trust income attributable to that person's portion of the trust.

15. Title 26, United States Code, Section 674(a) provides that a grantor to a trust is treated as the owner of a trust where the beneficial enjoyment of the trust is subject to the control of the grantor without the approval or consent of an adverse party.

16. Title 26, United States Code, Section 679(a)(1) provides that if a U.S. citizen "directly or indirectly transfers" property to a foreign trust, the U.S. citizen is deemed the owner of that portion of the trust attributable to the transferred property if the trust has a U.S. citizen as a beneficiary.

17. Interpreting these Code provisions, the Internal Revenue Service (hereafter, "IRS") issued a ruling that income distributed to a U.S. citizen as a beneficiary of a foreign trust that was created and controlled by non-U.S. resident is not taxable to the U.S. citizen. Rev. Rul. 69-70. Conversely, income distributed to a U.S. citizen as a beneficiary of a foreign trust created or controlled by that U.S. citizen is taxable to the U.S. citizen.

The Tax Fraud Scheme

18. In or about July 2003, an undercover IRS agent posing as "Jack Smits" (hereafter, "UC#1") was introduced to GRAVES as a tax advisor.

19. On or about September 18, 2003, UC#1 and a second undercover IRS agent posing as "John Stone" (hereafter "UC#2") met with GRAVES in his law office in Aberdeen, North Carolina. During that meeting, UC#1 and UC#2 solicited advice from GRAVES regarding means of evading taxes on the sale by UC#2 of foreign Internet gaming rights (hereafter, the "Gaming Rights") with a tax basis of approximately $250,000 to a domestic buyer willing to pay $10 million for the Gaming Rights.

20. During that meeting, GRAVES recommended a "dual trust structure" whereby UC#2 would sell the Gaming Rights to a foreign corporation at a price of approximately $500,000, paying federal income tax only on the minimal income from that sale. The foreign corporation would then be moved into a foreign trust (hereafter, "Trust #1") operated by Sterling Trust. Trust #1 would then sell the Gaming Rights to the original domestic buyer for the $10 million sale price. Trust #1 would create a second trust (hereafter, "Trust #2") also operated by Sterling Trust, which would be the beneficiary of Trust #1. UC#2, a U.S. citizen, would then be the beneficiary of Trust #2. According to GRAVES, UC#2 would not be taxed in the United States on the income he received as a beneficiary of Trust #2. GRAVES acknowledged that for the distributions to UC#2 from Trust #2 to qualify as non-taxable distributions of a foreign trust, UC#2 could not exercise control over Trust #1. However, GRAVES assured UC#2 that he would maintain "practical control" over Trust #1 through means of a "trust protector." GRAVES further advised that this system was reliable because of H. WOLTZ's involvement.

21. On or about October 19, 2004, UC#1 and UC#2 traveled to Nassau, Bahamas for a meeting with GRAVES, H. WOLTZ, CURRIN, Mr. H, and others regarding the proposed "dual trust" arrangement. During that meeting, H. WOLTZ and GRAVES assured UC#2 that he would maintain "control" over Trust #1. In addition, H. WOLTZ discussed at length an off-shore credit card that he offered "that's a big no, no, up in the U.S. these days."

22. Pursuant to the proposed "dual trust" arrangement, on or about November 29, 2004, H. WOLTZ and GRAVES caused the formation of a Bahamian corporation known as "Gold Coast Ltd.," and two Anguillan trusts known as "Midway Monsters" and "Wrigleyville."

23. On or about December 29, 2004, GRAVES arranged for the sale of the Gaming Rights owned by UC#2 to Gold Coast for $500,000. On or about that same date, GRAVES arranged

for the resale of the Gaming Rights from Gold Coast to International Ventures & Investments, Inc. (hereafter, "IV&I") for $10 million, to be paid in annual installments of $2 million beginning on July 1, 2005. IV&I was represented to GRAVES to be the domestic corporation that had originally offered to purchase the Gaming Rights directly from UC#2. In fact, IV&I was run by a third undercover IRS agent (hereafter, "UC#3").

24. On or about April 26, 2005, UC#1 and UC#2 traveled to Nassau, Bahamas for a meeting with H. WOLTZ and V. WOLTZ regarding the proposed "dual trust" arrangement. During that meeting, both H. WOLTZ and V. WOLTZ discussed at length the off-shore credit card that they offered, with V. WOLTZ stating that "the privacy . . . option on this [card] is really, really wonderful." In addition, V. WOLTZ discussed documents in her control and services that she had performed on behalf of Sterling Trust.

The Scheme to Obstruct the Grand Jury

25. On or about August 15, 2005, the President of Double R (hereafter, the "Businessman") met with the Federal Bureau of Investigation (hereafter, the "FBI") in Charlotte, North Carolina and stated that H. WOLTZ, CURRIN, CURRIN's client (hereafter, "Mr. J"), and others had attempted to persuade him to merge Double R into a publicly-traded shell company. In addition, the Businessman stated that an April 6, 2004 merger agreement (hereafter, the "Merger Agreement") purporting to merge Double R into Ornate Holdings, purporting to authorize the issuance of 27 million shares of Ornate Holdings stock to Double R, and purporting to bear the Businessman's signature was not, in fact, signed by him. The Businessman further stated that he never received the 27 million shares of Ornate Holdings stock referenced in the Merger Agreement.

26. From in or about November 2005 through the present, a Grand Jury of the United States in the Western District of North Carolina (hereafter, "the Grand Jury"), in conjunction with the FBI, has been conducting an investigation into securities fraud resulting from the manipulation of the shares of several publicly-traded companies, including Absolute Health. Because the Businessman denied signing the Merger Agreement, it was material to the investigation that the Grand Jury ascertain who was responsible for the signature of the Merger Agreement and the issuance of 27 million shares of Ornate Holdings stock, including who possessed the shares, when any such individuals took possession of the shares, and from whom such individuals obtained the shares. In addition, because both CURRIN and Wellons had represented Mr. J as a client but neither of them had ever represented the Businessman in a legal capacity, it was material to the investigation that the Grand Jury ascertain whether and, if so, why CURRIN and/or Wellons were in possession of the Stock Certificate.

27. Pursuant to the Grand Jury's investigation, on or about November 2, 2005, CURRIN and Wellons were each served with a subpoena from the Grand Jury demanding the production of documents in the custody or control of their respective law firms. Specifically, the Grand Jury's subpoenas to both CURRIN's law firm and Wellons' law firm called for the production of, among other things, "[a]ny and all documents referring or relating to the grant of stock in Ornate Holdings, Inc. to Randall Rohm or Double R Enterprise, Inc."

28. At the time CURRIN received his Grand Jury subpoena, CURRIN's law firm had in its possession at least three documents responsive to the Grand Jury's subpoena, including: (1) a certificate for 27 million shares of Ornate Holdings stock issued to Double R (hereafter, the "Stock Certificate"); (2) a document from the transfer agent that issued that Stock Certificate (hereafter, the "Transfer Agent Document"); and (3) a post-it note stating that the Stock Certificate and the Transfer Agent Document were for "Shawn to pick up" (hereafter, the "Post-it Note").

29. At the time Wellons received his Grand Jury subpoena, Wellons' law firm had in its possession several documents responsive to the Grand Jury's subpoena, including a letter dated December 14, 2004 to the Businessman's attorney (hereafter, the "December 14th letter") attaching, among other things, a fax transmittal sheet dated December 13, 2004 from CURRIN to Wellons (hereafter, the "Fax Transmittal") containing a handwritten note by CURRIN stating that he was in possession of the original Stock Certificate.

30 From on or about December 1, 2005, through on or about December 16, 2005, CURRIN and Wellons conspired to withhold from the Grand Jury documents that had been subpoenaed, to have Wellons produce to the Grand Jury documents (including the Stock Certificate) that were in the possession of CURRIN at the time the subpoenas were served, and to provide false testimony to the Grand Jury regarding the existence and possession of documents responsive to the Grand Jury subpoena.

31. On or about Monday, December 12, 2005, Wellons shipped documents responsive to the Grand Jury's subpoena to the U.S. Attorney's Office in Charlotte, North Carolina via Federal Express. Those documents were received in the U.S. Attorney's Office on or about Tuesday, December 13, 2005. Among the documents produced by Wellons were the Stock Certificate and the Transfer Agent Document. Also included in the documents produced was the December 14th letter. However, prior to producing said letter, Wellons unstapled the Fax Transmittal from the December 14th letter and failed to produce the same to the U.S. Attorney's Office.

32. Shortly before lunch on or about Friday, December 16, 2005, Wellons appeared as a witness before the Grand Jury pursuant to the subpoena demanding the production of documents from his law firm. During his appearance before the Grand Jury, Wellons was asked to review the documents he had previously shipped to the U.S. Attorney's Office and confirmed that the documents shown to him were the documents that he had previously produced. In addition, Wellons falsely stated that he was not "aware of any other documents . . . that are responsive to the subpoena." Wellons also falsely stated that he "did not believe that [his billing records] were responsive to the subpoena." Still further, Wellons falsely stated that the copy of the December 14th letter that he had produced to the Grand Jury was the entire document as it was stapled together and maintained in his files.

33. Following Wellons' testimony before the Grand Jury, on or about the afternoon of December 16, 2005, CURRIN appeared before the Grand Jury pursuant to the subpoena demanding the production of documents from his law firm. During his appearance before the Grand Jury, CURRIN stated that there were no documents in the possession of his law firm that were responsive

to the Grand Jury's subpoena. At no time did CURRIN produce the Post-it Note to the Grand Jury. Furthermore, CURRIN falsely denied being in possession of the Stock Certificate and the Transfer Agent Document at any time after receiving the Grand Jury's subpoena directed to his law firm.

34. After CURRIN was reminded of the penalties for perjury, that he was under oath, and that he was not the first witness to appear in the Grand Jury on that date, CURRIN was asked if he met with Wellons after receipt of the Grand Jury's subpoena and provided the Stock Certificate and the Transfer Agent Document to Wellons. CURRIN then requested an opportunity to consult with counsel. After doing so, CURRIN returned to the Grand Jury and changed his prior testimony, admitting that he had given the Stock Certificate to Wellons after receipt of the Grand Jury's subpoena. However, CURRIN then proceeded to provide additional false testimony to the Grand Jury in response to other questions posed to him.

35. On or about December 16, 2005, after testifying before the Grand Jury, CURRIN and Wellons returned to Raleigh, North Carolina on the same flight. Upon arriving in the Raleigh airport, CURRIN initiated a meeting with Wellons in which CURRIN inquired as to Wellons' testimony before the Grand Jury. Wellons advised CURRIN that he (Wellons) had invoked the Fifth Amendment in response to certain questions and had testified that CURRIN delivered the Stock Certificate to Wellons after Wellons received his Grand Jury subpoena. In response, CURRIN expressed anger at Wellons from deviating from the story on which they had agreed. CURRIN then proposed another false story that CURRIN and Wellons could provide to the government in an effort to conceal their prior wrongdoing.

36. On or about the morning of Monday, December 19, 2005, CURRIN left a voice mail for Wellons requesting a meeting.

The Scheme to Obstruct the CFTC Suit

37. On or about April 1, 2004, the Commodity Futures Trading Commission (hereafter, the "CFTC") filed a civil complaint in federal district court against Tech Traders and others, alleging fraud in the solicitation of investors (hereafter, the "CFTC Suit"). That same day, the federal district judge hearing the matter issued an order appointing a receiver to account for and distribute the assets of Tech Traders.

38. On or about April 12, 2004, V. WOLTZ, H. WOLTZ, and Mr. H appeared at the home of Tech Traders' accountant in Gastonia, North Carolina to review his records for purposes of "damage control." The Tech Traders accountant had also been a director of Sterling Insurance. During that meeting, the accountant advised that he had made a backup tape of his computer files. Mr. H spent several hours reviewing and deleting computer files on the accountant's computer, including files related to Sterling Insurance, and V. WOLTZ reviewed documents maintained by the Tech Traders accountant. At the end of the meeting, Mr. H took the accountant's computer backup tape with him, and V. WOLTZ took documents with her.

39. On or about April 22, 2004, the accountant spoke with Mr. H and asked that he return

the computer backup tape. Mr. H advised he had given the tape to V. WOLTZ who had caused it to be transported to the Bahamas.

40. On or about April 30, 2004, Sterling Trust, Sterling Bank, Sterling Insurance, Sterling ACS, and other related entities (hereafter, collectively, the "Sterling entities") obtained an order to show cause why they should not be allowed to intervene in the CFTC's Suit to obtain release of funds they had purportedly invested with Tech Traders. A hearing was held on that order on May 7, 2004, in federal district court in Camden, New Jersey. During her sworn testimony in that hearing, V. WOLTZ gave false and misleading answers to questions posed to her. Specifically, V. WOLTZ gave the following underscored materially false testimony:

> "Q: Have you since all this happened, since the complaint was filed and the Court entered its order on April 1st, have you been in touch with [Tech Traders' accountant]?"
>
> "A: We have tried."
>
> "Q: And what has occurred?"
>
> "A: He refuses to, to speak with us."
>
> "Q: Have you also sought to obtain certain documents from him?"
>
> "A: Yes, we requested a return of all the documents for Sterling Casualty and Insurance."
>
> "Q: And has he complied with that request?"
>
> "A: Not at this time." (Tr. at 45).

At the end of the hearing, the district judge denied the Sterling entities' request for the release of funds, stating that he was not "even slightly persuaded that these relationships between the Tech Traders groups and the Sterling groups are entirely arms length."

41. On or about September 22, 2004, H. WOLTZ and others filed claims in the CFTC Suit on behalf of the Sterling entities for funds purportedly invested with Tech Traders. The claim form filed on behalf of Sterling Bank, which was signed by Mr. H, asserted that H. WOLTZ, V. WOLTZ, CURRIN, and others had a beneficial interest in the funds Sterling Bank invested with Tech Traders. Thus, it was material to the resolution of those claims, and thus to the CFTC Suit, whether additional individuals or entities had a beneficial interest in the funds, what the source of the funds was, what the nature of the Sterling entities' business was, who was involved in that business, and what relationship if any existed between the Sterling entities and Tech Traders.

42. Accordingly, the CFTC sought to depose both H. WOLTZ and V. WOLTZ and to

subpoena documents from V. WOLTZ as custodian of records for the Sterling entities. After counsel for H. WOLTZ and V. WOLTZ refused to accept service of subpoenas on their behalf, in November 2004, the CFTC hired a process server to attempt to serve them.

43. On or about November 4, 2004, H. WOLTZ was served with a subpoena in the CFTC Suit seeking his testimony and the production of certain documents.

44. V. WOLTZ, however, sought to evade service of a subpoena in the CFTC Suit. When the process server went to the Woltz residence on or about November 4, 2004, V. WOLTZ ran from the process server and hid behind her refrigerator in the kitchen of her residence. On or about November 14, 2004, V. WOLTZ ran into the residence when the process server again went to the Woltz residence. All told, the CFTC spent over $1,000 in an unsuccessful effort to serve V. WOLTZ.

45. On or about December 10, 2004, H. WOLTZ appeared in Charlotte, North Carolina pursuant to a subpoena in the CFTC Suit. During his sworn deposition testimony, H. WOLTZ gave false and misleading answers to questions posed to him.

46. On or about May 5, 2005, the U.S. Customs Service served V. WOLTZ with a subpoena when she flew into Charlotte-Douglas International Airport. This subpoena called for the production of documents, production of the computer backup tape taken from Tech Traders' accountant, and testimony in the U.S. Attorney's Office in Charlotte. V. WOLTZ failed to appear on the date set forth in the subpoena.

47. On or about June 30, 2005, the CFTC filed a motion in the federal district court in Charlotte seeking an order to show cause why V. WOLTZ should not be held in contempt for her failure to appear. V. WOLTZ filed no response to that motion.

48. Ultimately, V. WOLTZ, through her counsel, agreed to appear for a deposition, but only if it was taken in Chicago, Illinois. On or about August 9, 2005, V. WOLTZ appeared in Chicago for her deposition, but failed to produce any of the subpoenaed documents or the computer backup tape. In addition, during her sworn deposition testimony, V. WOLTZ gave false and misleading answers to questions posed to her. Specifically, V. WOLTZ gave the following underscored materially false testimony:

"Q: Did you take any documents from [Tech Traders' accountant's] office?"

"A: No."

"Q: Did you take any computer records from his office?"

"A: No." (Tr. at 10-11).

* * *

"Q: Did [Mr. H] look at records in [Tech Traders' accountant's] computer?"

"A: No." (Tr. at 11).

"Q: And you're sure that?"

"A: Well, because they were all hard copies. He had the hard copes and he had the statements attached to his working papers."

"Q: Was he looking at [Tech Traders' accountant's] computer?"

"A: No."

"Q: How do you know that?"

"A: Because we were sitting in [Tech Traders' accountant 's] dining room the entire time he was there."

"Q: Was [Mr. H] there as well?"

"A: Yes."

"Q: And he never left the room?"

"A: Maybe to go to the bathroom. I'm not sure. I didn't follow him there." (Tr. at 11-12).

"Q: Was there any discussion of a computer tape of [Tech Traders' accountant's] at that meeting?"

"A: No." (Tr. at 11-12).

* * *

"Q: You don't know if the bank or the insurance company had an accountant?"

"A: No. I was not involved with either of those entities." (Tr. at 30).

* * *

"Q: And do any of the Sterling entities have any of the documents that are requested in this Attachment A that have not been produced to the CFTC?"

"A: I don't know. I think we have provided, when I was there records were provided

to the receiver. Records were provided to you through [counsel]. It may have encompassed a lot of records we have sent to you, but I don't know where these records would be or where the records are, who has them in their possession."

"Q: So you haven't made any search for any of the records that we subpoenaed that we have required production of."

"A: I don't have access to those records."

"Q: Why don't you have access to those records?"

"A: Because I don't have them on me personally."

"Q: You live in the Bahamas now, is that correct?"

"A: That's correct."

"Q: Are there records in the Bahamas that are responsive to this subpoena?"

"A: Not in my home."

"Q: Are there records that are responsive to the subpoena in the Sterling business offices?"

"A: Maybe. I don't know."

"Q: You have not made a search, is that correct?"

"A: I have not made a search because I don't have access to their records."

"Q: Who has access to their records?"

"A: The people who work there."

"Q: Who are they?"

"A: Ms. Mohan, Mr. Storr, Mr. Adderley."

"Q: Anybody else have access to those records?"

"A: I guess Mr. Woltz would have access to them."

"Q: You are representing you do not have access to those records."

"A: That's what I'm representing."

"Q: And how long has it been since you have not had access to these records?"

"A: Since September."

"Q: Since September 2004."

"A: Yes." (Tr. at 51-53).

* * *

"Q: Well, do you know in general that you would send -- these trusts were set up according to a dual trust structure, is that right?"

"A: Can you explain what that is for me?"

"Q: Well, could you explain to me what it is?"

"A: I have no idea." (Tr. at 143-44).

* * *

"Q: What is your understanding of what this dual trust structure was?"

"A: It's two trusts that are set up."

"Q: And why are two trusts set up?"

"A: I have no idea."

"Q: Were there some tax benefits to doing this?"

"A: I have no idea." (Tr. at 166).

49. On or about November 28, 2005, H. WOLTZ and V. WOLTZ, through their counsel, produced to the CFTC a blank computer backup tape that had been located in the offices of Sterling ACS in Nassau, Bahamas.

COUNT ONE
18 U.S.C. § 371
(Tax Conspiracy)

50. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 24 of the Indictment, and further alleges that:

51. From in or about July 2002 through in or about July 2005, in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendants,

HOWELL WAY WOLTZ
RICKY EDWARD GRAVES
SAMUEL THOMAS CURRIN

unlawfully, willfully, and knowingly conspired and agreed together and with other persons known and unknown to the Grand Jury to defraud the United States and an agency thereof, to wit the IRS of the U.S. Department of Treasury, by impeding, impairing, obstructing and defeating the lawful functions of the IRS in the ascertainment, evaluation, computation, assessment, and collection of income taxes.

Manner and Means

52. The manner and means by which the conspiracy was carried out included, among others, the following:

A. Defendants and others would and did concoct foreign "dual trust" arrangements so that wealthy United States citizens could evade federal income taxation;

B. Defendants and others would and did prepare false and fraudulent documents to deceive the IRS;

C. Defendants and others would and did take steps to prevent the creation and retention of documents that might reveal to the IRS the true facts regarding the "dual trust" arrangements;

D. Defendants and others would and did conduct meetings and maintain documents regarding the"dual trust" arrangements in foreign countries in order to prevent the IRS from discovering the true facts regarding those transactions; and

E. Defendants and others would and did take various additional steps to conceal from the IRS the existence of the "dual trust" arrangements, their true facts, and certain conspirators' role in designing, marketing, and implementing the shelters.

Overt Acts

53. In furtherance of the conspiracy, and to accomplish the objects thereof, the defendants and co-conspirators committed the following overt acts, among others, in the Western District of North Carolina and elsewhere:

A. On or about July 25, 2002, H. WOLTZ copied CURRIN on an e-mail sent to a potential client, stating that CURRIN "has done quite a bit of 'homework' on foreign structures" and that CURRIN has "reviewed our strategies and structures with the eye of a former prosecutor";

B. On or about July 24, 2003, CURRIN and H. WOLTZ opened a credit card account at a Bahamian bank;

C. On or about September 18, 2003, GRAVES met with UC#1 and UC#2 in GRAVES's Aberdeen, North Carolina office;

D. On or about October 22, 2003, GRAVES mailed an engagement letter to UC#1 in Huntersville, North Carolina, which stated, among other things, that "it is fairly clear that the intent of [26 U.S.C.] §643 is to prohibit exactly what you are contemplating";

E. In or about January 2004, H. WOLTZ advised a North Carolina accountant that Sterling would not issue an IRS Form 1099 for earnings from a North Carolina resident's investment with Sterling because it would draw the IRS's attention to Sterling;

F. In or about March 2004, H. WOLTZ, CURRIN, and others met with the Businessman in an effort to convince him to utilize an off-shore arrangement in connection with the proposed Double R merger;

G. On or about April 15, 2004, H. WOLTZ failed to file a federal income tax return for the 2003 tax year;

H. On or about April 15, 2004, CURRIN filed a federal income tax return for the 2003 tax year falsely stating that he did not have a foreign bank account;

I. On or about May 2, 2004, CURRIN traveled by airplane from Raleigh, North Carolina to Nassau, Bahamas via a connecting flight through Charlotte-Douglas International Airport;

J. On or about May 2, 2004, H. WOLTZ and V. WOLTZ traveled by airplane from Charlotte, North Carolina to Nassau, Bahamas;

K. On or about May 8, 2004, CURRIN, H. WOLTZ, and others appeared at a conference held in Nassau, Bahamas concerning "foreign trust structures and asset protection

vehicles";

L. On or about May 8, 2004, H. WOLTZ and V. WOLTZ traveled by airplane from Nassau, Bahamas to Charlotte, North Carolina;

M. On or about May 8, 2004, CURRIN traveled by airplane from Nassau, Bahamas to Raleigh, North Carolina via a connecting flight through Charlotte-Douglas International Airport;

N. On or about September 22, 2004, GRAVES placed a telephone call to UC#1 at telephone number (704) 892-2566 in Huntersville, NC and left a voicemail message;

O. On or about October 5, 2004, GRAVES placed a telephone call to UC#1 at telephone number (910) 790-9944 in Charlotte, NC and left a voicemail message;

P. On or about October 18, 2004, H. WOLTZ and V. WOLTZ traveled by airplane from Charlotte, North Carolina to Nassau, Bahamas;

Q. On or about October 19, 2004, CURRIN traveled by airplane from Raleigh, North Carolina to Nassau, Bahamas via a connecting flight through Charlotte-Douglas International Airport;

R. On or about October 19, 2004, GRAVES, H. WOLTZ, CURRIN, Mr. H, and others attended a meeting with UC#1 and UC#2 in Nassau, Bahamas;

S. On or about October 20, 2004, CURRIN traveled by airplane from Nassau, Bahamas to Raleigh, North Carolina via a connecting flight through Charlotte-Douglas International Airport;

T. On or about October 21, 2004, H. WOLTZ and V. WOLTZ traveled by airplane from Nassau, Bahamas to Charlotte, North Carolina.

U. On or about October 26, 2004, GRAVES mailed a letter to UC#2 at his office in Oak Brook, Illinois regarding the risks associated with the proposed dual trust arrangement;

V. On or about October 26, 2004, GRAVES spoke by telephone with UC#1 regarding the proposed foreign trust arrangement, stating that "we are talking about a technique that relies to some degree on the IRS never finding out about it. You know, that's pretty thin – that's pretty thin ice.";

W. On or about December 7, 2004, UC#1, acting on the instructions of GRAVES, wired $30,000 from a Wachovia bank account in Charlotte, North Carolina to Sterling's account at First Caribbean Bank in Nassau, Bahamas for purposes of paying GRAVES' legal

fees and the other costs associated with the formation of the foreign corporation and trusts;

X. On or about December 27, 2004, GRAVES spoke by telephone with UC#1 and advised UC#1 not to keep copies of the trust documents "in [his] office in a file with the client's name on them" and further advised that the trust documents should be maintained "off the premises somewhere . . . a warrant that covers you office wouldn't cover";

Y. On or about December 29, 2004, H. WOLTZ signed the resale agreement for the Gaming Rights;

Z. On or about January 25, 2005, GRAVES mailed a letter to UC#1 in Huntersville, North Carolina;

AA. On or about April 15, 2005, H. WOLTZ failed to file a federal income tax return for the 2004 tax year;

BB. On or about April 18, 2005, H. WOLTZ and V. WOLTZ traveled by airplane from Charlotte, North Carolina to Nassau, Bahamas;

CC. On or about April 26, 2005, UC#1 and UC#2 met with H. WOLTZ and V. WOLTZ in Nassau, Bahamas regarding the "dual trust" arrangement;

DD. On or about May 5, 2005, H. WOLTZ caused Sterling Trust to wire $50,000 from an account at First Caribbean Bank in Nassau, Bahamas to a Wachovia bank account in Charlotte, North Carolina; and

EE. On or about May 5, 2005, H. WOLTZ and V. WOLTZ traveled by airplane from Nassau, Bahamas to Charlotte, North Carolina.

All in violation of Title 18, United States Code, Section 371.

COUNT TWO
26 U.S.C. § 7212(a)
(Obstruction of Due Administration of IRS)

54. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 24 and paragraph 53 of the Indictment, and further alleges that:

55. From in or about August 2003 through in or about July 2005, in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

RICKY EDWARD GRAVES

did corruptly obstruct and impede and endeavor to obstruct and impede the due administration of the Internal Revenue Code, all in violation of Title 26, United States Code, Section 7212(a).

COUNT THREE
18 U.S.C. § 371
(Conspiracy to Obstruct Grand Jury)

56. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 12 and paragraphs 25 through 36 of the Indictment, and further alleges that:

57. From on or about December 1, 2005, through on or about December 16, 2005 , in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

SAMUEL THOMAS CURRIN

did knowingly, willfully and unlawfully combine, conspire, and agree with Wellons to commit the following offenses against the United States:

A. To defraud the United States by impeding, impairing, obstructing and defeating the lawful functions of the FBI, in violation of Title 18, United States Code, Section 371;

B. To corruptly influence, obstruct and impede the due administration of justice, in violation of Title 18, United States Code, Section 1503;

C. To corruptly obstruct, influence and impede an official proceeding, to wit a federal grand jury investigation, in violation of Title 18, United States Code, Section 1512(c)(2); and

D. To, while under oath and testifying in a proceeding before the Grand Jury, knowingly make false material declarations, in violation of Title 18, United States Code, Section 1623(a).

Overt Acts

58. In furtherance of the conspiracy, and to accomplish the objects thereof, the co-conspirators committed the following overt acts, among others, in the Western District of North Carolina and elsewhere:

A. On or about the evening of December 14, 2005, Wellons traveled by airplane from Raleigh, North Carolina to Charlotte, North Carolina to appear before the Grand Jury pursuant to the subpoena served on his law firm;

B. On or about the morning of December 16, 2005, CURRIN traveled by airplane from Raleigh, North Carolina to Charlotte, North Carolina to appear before the Grand Jury pursuant to the subpoena served on his law firm;

C. On or about December 16, 2005, Wellons appeared before the Grand Jury and failed to produce the Fax Transmittal in response to the Grand Jury's subpoena; and

D. On or about December 16, 2005, CURRIN appeared before the Grand Jury and gave materially false and misleading answers to questions posed to him.

All in violation of Title 18, United States Code, Section 371.

COUNT FOUR
18 U.S.C. § 1503
(Obstruction of Due Administration of Law)

59. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 12 and paragraphs 25 through 36 of the Indictment, and further alleges that:

60. From on or about December 1, 2005, through on or about December 16, 2005 , in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

SAMUEL THOMAS CURRIN

corruptly influenced, obstructed and impeded, and endeavored to influence, obstruct and impede the due administration of justice, in violation of Title 18, United States Code, Sections 1503 and 2.

61. The manner and means by which the defendant endeavored, through a continuing course of conduct, to obstruct justice included, among others, the following:

A. CURRIN would and did attempt to influence and persuade Wellons to make false and misleading statements to and withhold documents from the Grand Jury;

B. Wellons would and did, at CURRIN's direction and request, make false and misleading statements to and withhold documents from the Grand Jury; and

C. CURRIN would and did make false and misleading statements to the Grand Jury.

COUNT FIVE
18 U.S.C. § 1512(c)(2)
(Obstruction of Official Proceeding)

62. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 12 and paragraphs 25 through 36 of the Indictment, and further alleges that:

63. From on or about December 1, 2005, through on or about December 16, 2005 , in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

SAMUEL THOMAS CURRIN

corruptly obstructed, influenced and impeded, and attempted to obstruct, influence and impede, an official proceeding, to wit a federal grand jury investigation, in violation of Title 18, United States Code, Sections 1512(c)(2) and 2.

COUNT SIX
18 U.S.C. § 1512(b)(1)
(Witness Tampering)

64. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 12 and paragraphs 25 through 36 of the Indictment, and further alleges that:

65. From on or about December 1, 2005, through on or about December 16, 2005, in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

SAMUEL THOMAS CURRIN

knowingly corruptly persuaded another person, and attempted to do so, with intent to influence the testimony of such person in an official proceeding, all in violation of Title 18, United States Code, Section 1512(b)(1).

COUNT SEVEN
18 U.S.C. § 1622
(Subornation of Perjury)

66. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 12 and paragraphs 25 through 36 of the Indictment, and further alleges that:

67. From on or about December 1, 2005, through on or about December 16, 2005 , in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

SAMUEL THOMAS CURRIN

knowingly procured another, to wit Wellons, to commit perjury, all in violation of Title 18, United States Code, Sections 1622.

COUNT EIGHT
18 U.S.C. § 1623
(Perjury)

68. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 12 and paragraphs 25 through 36 of the Indictment, and further alleges that:

69. On or about December 16, 2005, in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

SAMUEL THOMAS CURRIN

while under oath and testifying in a proceeding before the Grand Jury, knowingly made false material declarations, that is to say:

70. At the time and place alleged, CURRIN, appearing as a witness under oath at a proceeding before the Grand Jury, knowingly made the following declarations in response to questions with respect to the material matter alleged in paragraph 26 above:

Specification #1

"Q: And as you sit here today do you have any documents responsive to the subpoena?"

"A: No."

"Q: Okay. Have you from the time you received the subpoena shortly after it was issued until today have you ever had documents responsive to the subpoena in your possession?"

"A: The only – the only document I think that I would have had, well I am certain that I would have had would have been a stock cert for, and it's been so long since I've looked at it, a stock cert for either Ornate or Double R, I am not positive. But that was given to attorney Shawn Wellons and it's been a long time since I have even seen it. But it either has Ornate Holdings or it or Double R. It's what was referenced in the subpoena."

"Q: When you say it's been a long time since you have seen it, how long has it been since you have seen it?"

"A: Probably – well, this is December, probably a year, a year ago."

"Q: The last time you saw the stock certificate was a year ago?"

"A: As I best recall. And I was talking with Shawn about it the other day and he may have had a copy of it – "

"Q: Okay."

"A: – that I saw. But I haven't seen, I haven't seen the original in probably a year or maybe 14 months." (Tr. at 7-8).

Specification #2

"Q: . . . . Did you have the stock certificate that you have referenced for either Ornate or Double R in your possession after receiving the subpoena?"

"A: Don't think so."

"Q: You didn't?"

"A: No." (Tr. at 9).

Specification #3

"Q: And you said the last time you have seen those two documents, Exhibit 31 [the Stock Certificate], was about a year ago; is that right?"

"A: Uh-huh?."

"Q: Is that a yes?"

"A: Yes."

Specification #4

"Q: So . . . just to be clear, is it your testimony that after the time you received the grand jury subpoena that I have marked and showed you today, you did not have Exhibit 31 in your possession?"

"A: No."

"Q: No you did not have it in your possession?"

"A: No I did not." (Tr. at 10-11).

Specification #5

"Q: . . . Did you discuss what you would testify about before the Grand Jury with Shawn?"

"A: No."

"Q: Did Shawn know that you had a Grand Jury subpoena?"

"A: Yes, I am sure he did."

"Q: When do you think Shawn knew? What's the earliest you think Shawn knew that you had a Grand Jury subpoena?"

"A: I don't know. I don't know."

"Q: Was it – did he know before this week?"

"A: I feel like he would have."

"Q: Why do you think you feel like he would have?"

"A: Because we discussed this."

"Q: You discussed that certificate, is that correct, Exhibit 31? Is that a yes?"

"A: I am sure. Yes."

"Q: You're sure you discussed the certificate prior to this week with Shawn Wellons?"

"A: I think so."

"Q: Is there some doubt in your mind about that?"

"A: I think I probably – I know I discussed it with him this week."

"Q: Did you discuss it with him prior to this week?"

"A: I don't recall. I don't recall." (Tr. at 12-13).

Specification #6

"Q: So one last time, at any time after receipt of the Grand Jury subpoena which you

have previously been shown did you have Exhibit 31 in your possession?"

"A: I may have. I may have."

"Q: You may have. What makes you now say – the answer has evolved here from no to I don't recall to I may have. What is it that causes your answer to now become a may have?"

"A: I am just not sure, just not sure."

"Q: So now we are back to the I don't recall or you're unsure answer, is that correct? Is that your final answer?"

"A: Yes."

"Q: Your final answer is you don't recall whether you had it in your possession or not? Is that a yes?"

"A: Yes." (Tr. at 14-15).

Specification #7

"Q: Did you discuss with him [Wellons] whether or not he should produce the fax cover sheet from your firm to him, to the Grand Jury?"

"A: The fax cover sheet?"

"Q: Yes."

"A: I have no recall of that."

"Q: I am going to show you what's been previously marked as Grand Jury Exhibit 36, page 2 of that up on the screen behind you, fax cover sheet from the Currin Law firm. That's your firm, correct?"

"A: That's right."

"Q: Three pages to Shawn Wellons, correct?"

"A: Right."

"Q: Says, comments, I have the originals in the office, Sam. Is that your handwriting?"

"A: That's my scribbling."

"Q: Did you have a conversation with Mr. Wellons about this fax cover sheet prior to your appearance in the Grand Jury today?"

"A: I don't recall, not the fax cover sheet."

"Q: Did you have a discussion with him about whether or not he should produce this fax cover sheet to the Grand Jury?"

"A: I don't recall the fax cover sheet being discussed." (Tr. at 27-28).

Specification #8

"Q: Did you have discussion with Shawn Wellons about what he would tell this Grand Jury regarding your possession of this stock certificate? Yes or no?"

"A: I did not discuss with him what he was going to say. I didn't know what he was going to be asked here, what he would say."

"Q: You did not discuss with Shawn Wellons what he would testify to or should testify to regarding your possession of that stock certificate?"

"A: No."

"Q: Go ahead."

"A: No, I didn't go into any detail about that."

"Q: I didn't ask if you went into any detail. I asked if you had any discussion. Yes or no?"

"A: The discussion I had with him is that he got this from me and he also got the copy of it a year ago."

"Q: Did you have discussion with Shawn Wellons about what he should tell the Grand Jury about when he got it from you?"

"A: I don't recall specifically discussing that with Shawn."

"Q: Do you recall generally discussing that?"

"A: No." (Tr. at 30-31).

Specification #9

"Q: Do you have any business dealings outside the United States?"

"A: No business dealings."

"Q: So your entire business operations of any type, legal or any other type of business operations, would be in the United States?"

"A: That is correct."

"Q: So you wouldn't have any reason, your testimony is, to search outside the United States for business records that would be responsive to this subpoena?"

"A: No, no. . . . ." (Tr. at 54).

71. The aforesaid underscored testimony of CURRIN, as he then and there well knew and believed, was false.

All in violation of Title 18, United States Code, Section 1623(a).

COUNT NINE
18 U.S.C. § 1623
(Perjury)

72. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 13, paragraphs 21 and 24, and paragraphs 37 through 49 of the Indictment, and further alleges that:

73. On or about December 10, 2004, in Mecklenburg County, within the Western District of North Carolina, and elsewhere, the defendant,

HOWELL WAY WOLTZ

while under oath and testifying in a proceeding ancillary to a court of the United States, knowingly made false material declarations, that is to say:

74. At the time and place alleged, H. WOLTZ, appearing as a witness under oath at a deposition in the CFTC Suit, knowingly made the following declarations in response to questions with respect to the material matter alleged in paragraph 41 above:

Specification #1

"Q: Does [Sterling Casualty and Insurance Limited] have a board of directors?"

"A: Yes."

"Q: And who's on the board of directors?"

"A: Samuel T. Currin, Joseph Brice, Thom Goolsby and myself."

"Q: Anybody else?"

"A: No."

"Q: Are there people that were on the board that are no longer on the board?"

"A: Yes."

"Q: Who?"

"A: [Tech traders' accountant]."

"Q: Anybody else?"

"A: No, not that I can recall." (Tr. at 42-43).

Specification #2

"Q: Is there a board of directors for Sterling Bank?"

"A: Yes."

"Q: Who is on the board?"

"A: Mr. Wendell Skeete, Mr. Joseph Brice, Mr. John Miller, [Mr. H]. I don't know if he's been approved by the regulators or not, but he has been – applied as a board of directors. Samuel T. Currin, Thom Goolsby and myself."

"Q: Anybody else?"

"A: Not that I can recall." (Tr. at 46-47).

Specification #3

"Q: Did you have any involvement with the credit card business through any Sterling entities?"

"A: No." (Tr. at 76-77).

75. The aforesaid underscored testimony of H. WOLTZ, as he then and there well knew and believed, was false.

All in violation of Title 18, United States Code, Section 1623(a).

COUNT TEN
18 U.S.C. § 1503
(Obstruction of Due Administration of Law)

76. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 13 and paragraphs 37 through 49 of the Indictment, and further alleges that:

77. From in or about April 2004, through in or about August 2005, in Mecklenburg and Gaston Counties, within the Western District of North Carolina, and elsewhere, the defendants,

HOWELL WAY WOLTZ
VERNICE CHAITAN WOLTZ

corruptly influenced, obstructed and impeded, and endeavored to influence, obstruct and impede the due administration of justice, in violation of Title 18, United States Code, Section 1503.

78. The manner and means by which the defendants endeavored, through a continuing course of conduct, to obstruct the due administration of justice included the following:

A. Mr. H would and did delete computer files from the computer of the Tech Traders accountant in Gastonia, North Carolina after the filing of the CFTC Suit;

B. Mr. H would and did cause a computer backup tape containing files relevant to the Sterling entities to be removed from the United States after the filing of the CFTC Suit;

C. V. WOLTZ would and did cause a computer tape containing files relevant to the Sterling entities to be removed from the United States after the filing of the CFTC Suit;

D. V. WOLTZ would and did remove documents from the home of the Tech Traders accountant in Gastonia, North Carolina after the filing of the CFTC Suit;

E. H. WOLTZ would and did intentionally assist V. WOLTZ in evading service of a subpoena seeking testimony and the production of documents and objects in the CFTC Suit;

F. V. WOLTZ would and did intentionally attempt to evade service of a subpoena seeking testimony and the production of documents and objects in the CFTC Suit;

G. V. WOLTZ would and did fail to appear in Charlotte, North Carolina for her deposition pursuant to a valid subpoena served on her in Charlotte, North Carolina;

H. V. WOLTZ would and did make false and misleading statements during her

sworn deposition in the CFTC Suit;

I. H. WOLTZ would and did make false and misleading statements during his sworn deposition in Charlotte, North Carolina in the CFTC Suit; and

J. V. WOLTZ would and did fail to produce documents and objects demanded by a subpoena validly served on her in Charlotte, North Carolina.

COUNT ELEVEN
18 U.S.C. § 1512(c)(2)
(Obstruction of Official Proceeding)

79. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 13 and paragraphs 37 through 49 of the Indictment, and further alleges that:

80. From in or about April 2004, through in or about August 2005, in Mecklenburg and Gaston Counties, within the Western District of North Carolina, and elsewhere, the defendants,

HOWELL WAY WOLTZ
VERNICE CHAITAN WOLTZ

corruptly obstructed, influenced and impeded, and attempted to obstruct, influence and impede, an official proceeding, in violation of Title 18, United States Code, Section 1512(c)(2).

COUNT TWELVE
18 U.S.C. § 1519
(Document Concealment)

81. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 13 and paragraphs 37 through 49 of the Indictment, and further alleges that:

82. From in or about April 2004, through in or about August 2005, in Gaston County, within the Western District of North Carolina, and elsewhere, the defendant,

VERNICE CHAITAN WOLTZ

knowingly altered, destroyed, mutilated, concealed, and covered up records, documents, and tangible objects with the intent to impede, obstruct, and influence the investigation and proper administration of a matter within the jurisdiction of a department and agency of the United States, and in relation to and contemplation of such matter and case, all in violation of Title 18, United States Code, Section 1519.

COUNT THIRTEEN
18 U.S.C. § 371
(Conspiracy to Obstruct CFTC Suit)

83. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 through 13 and paragraphs 37 through 49 of the Indictment, and further alleges that:

84. From in or about April 2004, through in or about August 2005, in Mecklenburg and Gaston Counties, within the Western District of North Carolina, and elsewhere, the defendants,

HOWELL WAY WOLTZ
VERNICE CHAITAN WOLTZ

did knowingly, willfully and unlawfully combine, conspire, and agree together, with Mr. H, and with other persons known and unknown to the Grand Jury, to commit the following offenses against the United States:

A. To corruptly influence, obstruct and impede the due administration of justice, in violation of Title 18, United States Code, Section 1503;

B. To corruptly obstruct, influence and impede an official proceeding, in violation of Title 18, United States Code, Section 1512(c)(2); and

C. To knowingly conceal and cover up records, documents, and tangible objects with the intent to impede, obstruct, and influence the investigation and proper administration of a matter within the jurisdiction of a department and agency of the United States, and in relation to and contemplation of such matter and case, in violation of Title 18, United States Code, Sections 1519.

Manner and Means

85. The manner and means by which the conspiracy was carried out included, among others, the following:

A. Mr. H would and did delete computer files from the computer of the Tech Traders accountant in Gastonia, North Carolina after the filing of the CFTC Suit;

B. Mr. H would and did remove a computer backup tape containing files relevant to the Sterling entities from the home of the Tech Traders accountant in Gastonia, North Carolina;

C. V. WOLTZ would and did cause a computer tape containing files relevant to the Sterling entities to be removed from the United States after the filing of the CFTC Suit;

D. V. WOLTZ would and did remove documents from the home of the Tech Traders accountant in Gastonia, North Carolina after the filing of the CFTC Suit;

E. H. WOLTZ would and did intentionally assist V. WOLTZ in evading service of a subpoena seeking testimony and the production of documents and objects in the CFTC Suit;

F. V. WOLTZ would and did intentionally attempt to evade service of a subpoena seeking testimony and the production of documents and objects in the CFTC Suit;

G. V. WOLTZ would and did fail to appear in Charlotte, North Carolina for her deposition pursuant to a valid subpoena served on her in Charlotte, North Carolina;

H. V. WOLTZ would and did make false and misleading statements during her sworn deposition in the CFTC Suit;

I. H. WOLTZ would and did make false and misleading statements during his sworn deposition in Charlotte, North Carolina in the CFTC Suit; and

J. V. WOLTZ would and did fail to produce documents and objects demanded by a subpoena validly served on her in Charlotte, North Carolina.

Overt Acts

86. In furtherance of the conspiracy, and to accomplish the object thereof, the defendants and co-conspirators committed the overt acts detailed above, among others, in the Western District of North Carolina.

All in violation of Title 18, United States Code, Section 371.

A TRUE BILL

GRETCHEN C.F. SHAPPERT
UNITED STATES ATTORNEY

MATTHEW T. MARTENS
ASSISTANT UNITED STATES ATTORNEY