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AT DANVILLE, VA
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UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF VIRGINIA
DANVILLE DIVISION

UNITED STATES OF AMERICA)
)
 v.)
)
 ALLIANCE ONE)
 INTERNATIONAL AG,)
)
 Defendant)
 _____)

Criminal No. 4:10CR00017

18 U.S.C. § 371
15 U.S.C. §§ 78dd-3, 78m(b), 78ff(a)

INFORMATION

THE UNITED STATES CHARGES:

COUNT ONE
(Conspiracy)

At all times relevant to this Information:

Introduction

The Foreign Corrupt Practices Act

1. The Foreign Corrupt Practices Act of 1977 (hereinafter, the "FCPA"), as amended, Title 15, United States Code, Sections 78dd-1, *et seq.*, prohibited certain classes of persons and entities from making payments to foreign government officials to obtain or retain business. Specifically, Title 15, United States Code, Section 78dd-3(a)(1), prohibited any person, other than an issuer or a domestic concern, while in the territory of the United States, from corruptly making use of the mails or any means or instrumentality of interstate commerce or doing any other act in furtherance of an offer, payment, promise to pay, or authorization of the payment of any money or anything of value to any

foreign official for the purpose of obtaining or retaining business for, or directing business to, any person. Furthermore, Title 15, United States Code, Sections 78m(b)(2)(A) and (b)(5), required issuers to make and keep books, records and accounts, which, in reasonable detail, accurately and fairly reflected transactions and dispositions of the company's assets and prohibited the knowing falsification of such books, records or accounts.

DIMON, Incorporated

2. Prior to 2005, DIMON, Incorporated ("Dimon"), was a leaf tobacco merchant that maintained its principal place of business in Danville, Virginia. Dimon purchased and processed tobacco grown throughout the world and sold it to manufacturers of tobacco products. Dimon issued and maintained a class of publicly traded securities registered pursuant to Section 12(b) of the Securities Exchange Act of 1934 (15 U.S.C. § 78l) and was required to file periodic reports with the United States Securities and Exchange Commission under Section 13 of the Securities Exchange Act (15 U.S.C. § 78m). Accordingly, Dimon was an "issuer" within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1(a), and, as such, was required to make and keep books, records and accounts which, in reasonable detail, accurately and fairly reflected the transactions and disposition of assets of Dimon. Dimon also had an obligation to ensure that its wholly owned subsidiaries, including Dimon International AG, maintained accurate books and records.

3. Prior to 2005, Dimon maintained a wholly owned subsidiary, Dimon International AG (“DIAG”), which was organized under the laws of Switzerland and conducted business in the United Kingdom, the Netherlands, Kyrgyzstan, Brazil, Thailand, the Western District of Virginia, and elsewhere. During the relevant period, DIAG provided financial, accounting and management services to other Dimon subsidiaries operating in the European Region. DIAG maintained its principal place of business in Camberley, Surrey, United Kingdom, and made regular reports of its business operations and financial accounts to officers of Dimon located at its headquarters in Danville, Virginia. DIAG regularly sought approval for management decisions from Dimon management and worked with and communicated with individuals acting as DIAG’s agents in Danville, Virginia and Farmville, North Carolina, who undertook certain acts within the territory of the United States such that DIAG was a “person” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-3(f)(1).

Standard Commercial Corporation

4. Prior to 2005, Standard Commercial Corporation (“Standard”) operated as a leaf tobacco merchant and maintained its principal place of business in Wilson, North Carolina. Standard purchased and processed leaf tobacco grown throughout the world and sold it to manufacturers of tobacco products. Standard issued and maintained a class of publicly traded securities registered pursuant to Section 12(b) of the Securities Exchange Act of 1934 (15 U.S.C. § 78l) and was required to file periodic reports with the

United States Securities and Exchange Commission under Section 13 of the Securities Exchange Act (15 U.S.C. § 78m). Accordingly, Standard was an “issuer” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-1(a), and, as such, was required to make and keep books, records and accounts, which, in reasonable detail, accurately and fairly reflected the transactions and disposition of assets of Standard. Standard also had an obligation to ensure that its wholly owned subsidiaries, including Standard Brazil Ltd., maintained accurate books and records.

5. Prior to 2005, Standard maintained a wholly owned subsidiary, Standard Brazil Ltd. (“Standard Brazil”), which was organized under the laws of the Isle of Jersey, Channel Islands, and conducted business in Brazil, Thailand, and elsewhere. During the relevant period, Standard Brazil provided financial, accounting and management services to other Standard subsidiaries that sold tobacco grown in Brazil to Standard’s customers including the Thailand Tobacco Monopoly. Standard Brazil regularly sought approval for management decisions from Standard management and worked with and communicated with individuals at Standard acting as Standard Brazil’s agents in the United States, who undertook certain acts within the territory of the United States such that Standard Brazil was a “person” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-3(f)(1).

The Thailand Tobacco Monopoly

6. In or around 1943, the Government of Thailand established the Thailand Tobacco Monopoly (“TTM”), an agency and instrumentality of the government, to manage and control the government-owned tobacco industry in Thailand. The TTM supervised the cultivation of domestic tobacco crops, the purchase of tobacco imports and the manufacture of cigarettes and other tobacco products in Thailand.

7. The TTM was headed by a Managing Director, “Thai Official A,” appointed by the Finance Ministry, who reported through a Board of Directors directly to the Minister of Finance of Thailand. Accordingly, Thai Official A was a “foreign official” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-3(f)(2)(A).

Dimon and Standard Tobacco Sales to the TTM

8. During the relevant period, Dimon purchased tobacco from growers in Brazil and sold the Brazilian tobacco to the TTM through its Swiss subsidiary DIAG. Standard sold Brazilian tobacco to the TTM through its Channel Islands subsidiary, Standard Brazil.

9. During the relevant period, Dimon retained a sales agent in Thailand, “Dimon Agent 1,” to facilitate its sale of tobacco to the TTM. DIAG paid Dimon Agent 1 a sales commission as a percentage of its tobacco sales to the TTM.

10. During the relevant period, Standard Brazil retained two sales agents in Thailand, "Standard Agent 1" and "Standard Agent 2," to facilitate its sale of tobacco to the TTM. Standard Brazil paid sales commissions to Standard Agent 1 and Standard Agent 2 as a percentage of its tobacco sales to the TTM.

Corrupt Payments to Thai Officials

11. Beginning in or around 2000 and continuing through at least in or around 2004, Dimon and Standard, through their agents, subsidiaries and affiliates, collaborated together and with a competing tobacco merchant, "Company A," to apportion tobacco sales to the TTM among themselves and to coordinate their sales prices in order to ensure that each company would share in the Thai tobacco market.

12. Beginning in or around 2000 and continuing through at least in or around 2004, Dimon, Standard and Company A agreed among themselves to pay bribes to officials of the TTM in exchange for their purchase of tobacco. The three companies agreed to pay "special expenses," calculated at an agreed rate per kilogram of tobacco sold to the TTM, that were paid as kickbacks to Thai Official A and other TTM officials to induce the TTM to purchase tobacco and to secure an improper advantage for Dimon, Standard and Company A.

13. From in or around 2000 through in or around 2004, Dimon's Senior Vice President of Sales ("Dimon Employee A"), directed the sales of Brazilian tobacco to the TTM through Dimon's agent in Thailand and authorized Dimon Agent 1 to pay bribes to

the TTM. Dimon Employee A was based in Dimon's office in Farmville, North Carolina, and his duties included, among other things, managing the sale of tobacco to several countries in Southeast Asia.

14. From in or around 2000 through in or around 2004, Dimon realized net profits of approximately \$4.3 million from the sale of Brazilian tobacco to the TTM. During the same period, Dimon paid "special expenses" totaling approximately \$542,950 as kickbacks to Thai Official A and other TTM officials from its subsidiary DIAG through Dimon Agent 1.

15. From in or around 2000 through in or around 2004, Standard realized net profits of approximately \$2.7 million from the sale of Brazilian tobacco to the TTM. During the same period, Standard paid "special expenses" totaling approximately \$696,160 as kickbacks to Thai Official A and other TTM officials from its subsidiary Standard Brazil.

The Merger of Dimon and Standard

16. In or around 2005, Dimon and Standard merged to form Alliance One International, Inc. ("AOI"), which also was engaged in business as a leaf tobacco merchant worldwide. AOI was a publicly traded Virginia corporation that maintained its principal place of business in Morrisville, North Carolina. AOI purchased and processed tobacco grown in more than 45 countries and sold tobacco to manufacturers of consumer tobacco products in more than 90 countries around the world.

Alliance One International AG

17. After the merger of Dimon and Standard in or around 2005, AOI consolidated the assets, liabilities, and business affairs of Standard Brazil with DIAG and renamed the subsidiary corporation ALLIANCE ONE INTERNATIONAL AG (“AOIAG”), defendant herein. Defendant AOIAG became the successor corporation to both DIAG and Standard Brazil, and became legally accountable for the criminal acts of its two predecessor corporations. Defendant AOIAG continued to operate in the U.K. and elsewhere as a wholly owned subsidiary of AOI, organized under the laws of Switzerland. Accordingly, defendant AOIAG is a “person” within the meaning of the FCPA, Title 15, United States Code, Section 78dd-3(f)(1).

The Co-Conspirators

18. Dimon, which is named as a co-conspirator but not as a defendant herein, was the corporate parent of DIAG. Standard, which is named as a co-conspirator but not as a defendant herein, was the corporate parent of Standard Brazil. AOI is the successor corporation to Dimon and Standard, and defendant AOIAG is the successor corporation to DIAG and Standard Brazil.

19. Company A, which is named as a co-conspirator but not as a defendant herein, was a tobacco merchant in competition with Dimon and Standard for tobacco sales in Thailand.

20. At all relevant times, Dimon Employee A, who is named as a co-conspirator but not as a defendant herein, was Senior Vice President of Sales, based at Dimon's office in Farmville, North Carolina.

21. Dimon Agent 1, who is named as a co-conspirator but not as a defendant herein, negotiated terms of Dimon's tobacco sales to the TTM, including the amount of the bribes, and paid the bribes to foreign officials at the TTM from the "commissions" he received from Dimon.

22. Standard Agent 1 and Standard Agent 2, who are named as co-conspirators but not as defendants herein, negotiated terms of Standard's tobacco sales to the TTM, including the amount of the bribes, and paid the bribes to foreign officials at the TTM.

23. Thai Official A, who is named as a co-conspirator but not as a defendant herein, was a foreign official of the Government of Thailand and received the corrupt payments on behalf of the TTM from Dimon, Standard and Company A.

The Conspiracy and its Objects

24. From in or around March 2000, and continuing through at least in or around December 2004, in the Western District of Virginia and elsewhere, the defendant, ALLIANCE ONE INTERNATIONAL AG (successor corporation of DIAG and Standard Brazil), did knowingly and willfully conspire and agree with Dimon, Standard, Company A, Dimon Employee A, Dimon Agent 1, Standard Agent 1, Standard Agent 2, Thai

Official A, and others, known and unknown, to commit the following offenses against the United States:

a. while in the territory of the United States, to willfully make use of the mails and means and instrumentalities of interstate commerce and do other acts corruptly in furtherance of an offer, payment, promise to pay, and the authorization of the payment of any money, offer, gift, promise to give, and authorization of the giving of anything of value to any foreign official, and any person while knowing that all or a portion of such money or thing of value would be or had been offered, given, or promised, directly or indirectly, to any foreign official, for purposes of: (i) influencing the acts and decisions of such foreign official in his official capacity; (ii) inducing such foreign official to do and omit to do acts in violation of the lawful duties of such official; (iii) securing any improper advantage; and (iv) inducing such foreign official to use his influence with a foreign government and instrumentalities thereof to affect and influence acts and decisions of such government and instrumentalities thereof, in order to assist DIAG, Standard Brazil, Dimon, Standard, and their co-conspirators in obtaining and retaining business for and with, and directing business to, the defendant and others, in violation of Title 15, United States Code, Section 78dd-3(a); and

b. to knowingly falsify and cause to be falsified books, records, and accounts which, in reasonable detail, accurately and fairly reflected the transactions and dispositions of the assets of Dimon and Standard, which were issuers within the meaning

of the FCPA, in violation of Title 15, United States Code, Sections 78m(b)(2)(A), 78m(b)(5), and 78ff(a).

Purpose of the Conspiracy

25. The primary purpose of the conspiracy was to make corrupt payments to foreign officials in Thailand for the purpose of influencing their official decisions and to secure an improper advantage for DIAG, Standard Brazil, Dimon, and Standard in obtaining and retaining business in connection with the sale of tobacco to the TTM.

Manner and Means of the Conspiracy

26. The manner and means by which the defendant and its co-conspirators accomplished the objects of the conspiracy included, but were not limited to, the following:

a. It was part of the conspiracy that the defendant, on behalf of Dimon, Standard, and its co-conspirators, paid kickbacks to foreign officials in Thailand totaling approximately \$1,238,750 in order to ensure that each company would share in the Thai tobacco market and to secure an improper business advantage in Thailand for Dimon and Standard.

b. It was a further part of the conspiracy that the defendant and its co-conspirators, authorized, made, and caused to be made four cash payments on behalf of Dimon to Thai Official A and other TTM officials which were kickbacks or “special

expenses” totaling approximately \$542,590 in exchange for TTM’s four annual purchases of tobacco from Dimon.

c. It was a further part of the conspiracy that the defendant and its co-conspirators, authorized, made and caused to be made, four cash payments on behalf of Standard to Thai Official A and other TTM officials which were kickbacks or “special expenses” totaling approximately \$696,160 in exchange for TTM’s four annual purchases of Brazilian tobacco from Standard.

d. It was a further part of the conspiracy that the defendant and its co-conspirators knew and intended that the “special expenses” paid to Thai Official A and other TTM officials, who were foreign officials as defined in Paragraph 7 above, would secure an improper advantage for Dimon and Standard by influencing the TTM’s decision to purchase Brazilian tobacco from Dimon and Standard.

e. It was a further part of the conspiracy that the defendant, Dimon Employee A, Dimon and Standard failed to account properly for the corrupt “special expenses” paid as kickbacks to Thai Official A and other TTM officials, and falsely described those transactions in their books and records. Instead, the defendant and Dimon improperly characterized the corrupt payments as legitimate “commissions.”

f. It was a further part of the conspiracy that between in or around May 2000 through in or around December 2004, Dimon realized net profits of approximately \$4.3 million from the sale of Brazilian tobacco to the TTM and Standard realized net profits of approximately \$2.7 million from its sale of Brazilian tobacco to the TTM.

Overt Acts

27. In furtherance of the conspiracy and to accomplish its unlawful objects, at least one of the co-conspirators committed, or caused to be committed, in the Western District of Virginia, and elsewhere, the following overt acts, among others:

a. In or around 2000, Dimon Agent 1 and the sales agent for Company A agreed on behalf of Dimon and Company A to make corrupt payments to TTM officials in order to protect Dimon and Company A's exclusive sales arrangement with the TTM. In or about 2001, Standard Agent 1 joined the agreement on behalf of Standard.

b. In or around May 2000, Dimon Employee A arranged for TTM officials to receive a kickback of approximately \$100,000, calculated at the rate of \$0.3018 per kilogram on sales of 326,600 kilograms of tobacco from the 2001 tobacco crop, which he described as a "retainer" or a "first time sale special commission."

c. On or about May 2, 2000, Dimon Employee A sent an electronic mail transmission from his office in Farmville, North Carolina, to an employee in the Dimon Logistics office in Danville, Virginia, attaching a copy of a memorandum from Dimon Employee A to the TTM advising them that Dimon would be able to supply Brazilian tobacco and that payment should be made by letter of credit opened in favor of DIAG.

d. On or about May 18, 2000, Dimon Employee A sent an email directing other Dimon personnel to make payments to Dimon Agent 1 in five separate wire transfers over several days. Dimon Employee A directed that the TTM officials should

receive the kickback payment of \$100,000 plus \$20,000 for taxes, and 2% of the sales price would be paid to the agent as a commission.

e. With reference to the 2001 tobacco crop, Dimon Employee A agreed to pay TTM officials 5% of the price of tobacco it purchased on a per kilo basis. A payment of approximately \$241,950, calculated at the rate of \$0.2646 per kilogram, was earmarked to be paid to TTM officials as a “special commission,” on a purchase of 914,400 kilograms of tobacco valued at more than \$1.3 million.

f. On or about June 1, 2001, Dimon Employee A sent an email to another Dimon employee in Brazil about the “special commission” on TTM sales. Dimon Employee A stated, “It might be worthwhile to discuss . . . what should be said regarding the special commission. It would be better if I did not have to answer too many questions about it here in the States. I’m sure you understand!”

g. On or about August 2, 2001, an employee of the Dimon Logistics office in Danville, Virginia, sent an electronic facsimile transmission from Danville, Virginia, to the office of DIAG in Switzerland which contained invoices for the sale of Brazilian tobacco from the 2001 crop to the TTM.

h. On or about August 15, 2001, Dimon Agent 1 instructed Dimon Employee A to send payment of commissions to five separate bank accounts in Thailand.

i. On or about August 17, 2001, Dimon Employee A instructed Dimon personnel to make commission payments to Dimon Agent 1 in \$20,000 increments to the five bank accounts as instructed.

j. On or about August 20, 2001, Dimon Employee A sent an email approving a "commission" payment of \$411,137.28 to Dimon's agent for the sale of tobacco from the 2001 crop to the TTM. This payment represented a 3% commission to Dimon Agent 1 plus a 5% kickback to TTM officials, for a total "commission" of 8% of the value of tobacco sold to the TTM.

k. With reference to the 2002 tobacco crop, Dimon Employee A arranged for TTM officials to receive \$0.45 per kilogram of tobacco purchased. In or about April 2002, Dimon offered to sell tobacco to the TTM valued at more than \$1.2 million at a price of \$5.60 per kilogram which included \$0.45 per kilogram of "special commissions" to be paid to TTM officials that had been arranged by Dimon Employee A.

l. On or about April 24, 2002, the sales agent for Company A sent an email to officials at Company A in the United States reporting that he and Dimon Agent 1 and Standard Agent 1 had met with Thai Official A to discuss the sale of the 2002 Brazilian crop, and stated that the sales price of \$5.60 per kilogram ". . . already includes the US\$ 0.45/kg special expenses. This offer is based on the condition that there are only the 3 regular suppliers. Should there be new comers, the so-called 'cartel' would break and it would be each one for himself and the price would drop. In this scenario, there

would be no special expenses and it would be difficult for the TTM to explain the price difference between crop 2001 (higher price) and crop 2002 (lower price).”

m. On or about July 26, 2002, Dimon Employee A authorized a sales order for tobacco sold to the TTM at \$5.60 per kilogram and authorized payment of “Special Commissions” of \$0.45 per kilogram plus a sales commission to Dimon Agent 1 of \$0.165 per kilogram.

n. On or about August 8, 2002, Dimon Agent 1 instructed Dimon Employee A to send payment “for my special and regular commissions” in three installments per week for two weeks by wire transfer to three different bank accounts in Thailand.

o. On or about June 30, 2003, Dimon Employee A sent an email authorizing payment of “Commission (1)” at the rate of \$0.50 per kilogram or approximately \$118,800, on the sale of 237,600 kilograms of tobacco from the 2003 crop to TTM. Also, Dimon Employee A authorized the payment of “Commission (2)” at the rate of \$0.174 per kilogram or approximately \$41,342.40. “Commission (1)” represented the kickback payment to TTM officials and “Commission (2)” represented the sales commission to Dimon Agent 1. The total commissions paid on the sale was an aggregate 11.444% of the sales amount and Dimon Employee A directed that the books and records of DIAG and Dimon should falsely reflect this total commission as the sales commission paid to Dimon Agent 1.

p. On or about August 21, 2003, a Dimon employee in Brazil sent an electronic facsimile transmission from Vera Cruz, Brazil, to the headquarters office of Dimon in Danville, Virginia, containing copies of the bill of lading for the shipment of Brazilian tobacco from the 2003 crop to the TTM.

q. On or about August 22, 2003, an employee of the Dimon Logistics office in Danville, Virginia, sent an electronic facsimile transmission from Danville, Virginia, to the office of DIAG in Switzerland which contained invoices for the sale of Brazilian tobacco from the 2003 crop to the TTM.

r. On or about September 29 and September 30, 2003, Dimon Employee A sent emails instructing company personnel responsible for transmitting the payment to Dimon Agent 1 to make separate payments of less than \$20,000 each to four different bank accounts over several days.

s. From in or around 2000 through in or around 2003, DIAG made four corrupt payments to TTM officials, totaling approximately \$542,590 as set forth below, in connection with its four annual sales of Brazilian tobacco to the TTM. From 2001 through 2004, Standard made four corrupt payments to TTM officials, totaling approximately \$696,160 as set forth below, in connection with its four annual sales of Brazilian tobacco to the TTM.

t. In or around the months set forth below, DIAG and Standard Brazil, corporate predecessors of defendant AOIAG, undertook the following overt acts by

transferring corrupt payments totaling approximately \$1,238,750 to Thai Official A and other TTM officials, or agreed to do so, on behalf of Dimon and Standard, in the amounts shown below:

Annual Sale to TTM	Payment (or agreement to pay) in or around	Company	Sales Volume (Kg.)	Special Expenses (\$ / Kg.)	Corrupt Payments (or promised payments) to TTM	
					Dimon	Standard
2000 Crop	May 2000	Dimon	326,600	0.3062	\$100,000	
		Standard	-0-	-		-
2001 Crop	August 2001	Dimon	914,400	0.2646	\$241,950	
		Standard	831,600	0.2646		\$220,000
2002 Crop	August 2002	Dimon	211,200	0.4500	\$ 95,040	
		Standard	192,000	0.4500		\$ 86,400
2003 Crop	September 2003	Dimon	211,200	0.5000	\$105,600	
		Standard	192,000	0.5000		\$ 96,000
2004 Crop	December 2004	Dimon	-0-	-	-	
		Standard	345,600	0.8500		\$293,760
Totals					\$542,590	\$696,160
					\$1,238,750	

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

COUNT TWO
(Foreign Corrupt Practices Act)

28. Paragraphs 1 through 23 and 25 through 27 of Count One are realleged and incorporated as if fully set forth herein.

29. From in or around March 2000, and continuing through at least in or around December 2004, in the Western District of Virginia and elsewhere, the defendant ALLIANCE ONE INTERNATIONAL AG (successor corporation of DIAG and Standard Brazil), a “person” within the meaning of the Foreign Corrupt Practices Act, while in the territory of the United States, did willfully use and cause to be used the mails and any means and instrumentalities of interstate commerce and do other acts corruptly in furtherance of an offer, payment, promise to pay, and the authorization of the payment of any money, and offer, gift, promise to give, and authorization of the giving of anything of value to any foreign official, and any person while knowing that all or a portion of such money or thing of value would be or had been offered, given, or promised, directly or indirectly, to any foreign official, for purposes of: (i) influencing the acts and decisions of such foreign official in his official capacity; (ii) inducing such foreign official to do and omit to do acts in violation of the lawful duties of such official; (iii) securing any improper advantage; and (iv) inducing such foreign official to use his influence with a foreign government and instrumentalities thereof to affect and influence acts and decisions of such government and instrumentalities thereof, in order to assist DIAG, Standard Brazil, Dimon, and their co-conspirators in obtaining and retaining business for or with, and directing business to, the defendant and others, *to wit*, in order to obtain orders for the sale of Brazilian tobacco to the TTM, and to secure an improper advantage in connection with the sale of Brazilian tobacco to the TTM for DIAG, Standard Brazil, Dimon, and Standard,

and to obtain future business in Thailand, the defendant made and caused to be made payments totaling approximately \$1,238,750 to foreign officials in Thailand.

All in violation of Title 15, United States Code, Section 78dd-3(a).

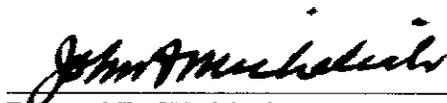
COUNT THREE
(Aiding and Abetting Books and Records Violation)

30. Paragraphs 1 through 23 and 25 through 27 of Count One are realleged and incorporated as if fully set forth herein.

31. From in or around March 2000 and continuing through at least in or around December 2004, in the Western District of Virginia and elsewhere, defendant ALLIANCE ONE INTERNATIONAL AG (successor corporation of DIAG and Standard Brazil) knowingly and willfully aided, abetted, assisted, and caused the commission of an offense against the United States, that is, the knowing falsification of books, records, and accounts which, in reasonable detail, were required to accurately and fairly reflect the transactions and dispositions of the assets of Dimon and Standard, *to wit*: the defendant aided, abetted, and assisted Dimon and Standard in failing to account properly for the corrupt “special expenses” and falsely describing the cash payments totaling \$1,238,750 in their books and records, when in fact the defendant knew that all or a part of these payments were bribes and kickbacks that the defendant understood and intended would be transferred to foreign officials of the TTM in Thailand.

All in violation of Title 15, United States Code, Sections 78m(b)(2)(A), 78m(b)(5), and 78ff(a), and Title 18, United States Code, Section 2.

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