

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**UNITED STATES OF AMERICA** : **CRIMINAL NO. 14-**  
**v.** : **DATE FILED: September 18, 2014**  
**ROBERT G. WRAY,** : **VIOLATIONS:**  
**a/k/a “Robert mac Wray,”** : **18 U.S.C. § 371 (conspiracy to defraud**  
**a/k/a “Robert-George: Wray,”** : **the United States –1 count)**  
**a/k/a “Robert-George: Wray of the Christ** : **18 U.S.C. § 1343 (wire fraud – 30 counts)**  
**Clan,”** : **18 U.S.C. § 157 (bankruptcy fraud – 1**  
**a/k/a “Robert-George of the Wray Clan,”** : **count)**  
**a/k/a “Robert: Wray,”** : **18 U.S.C. § 2 (aiding and abetting)**  
**a/k/a “Robert George,”** : **NOTICE OF FORFEITURE**

**INDICTMENT**

**COUNT ONE**

**THE GRAND JURY CHARGES THAT:**

1. Defendant ROBERT G. WRAY is a resident of Utah who has referred to himself by many variants of the same name, including “Robert mac Wray,” “Robert-George: Wray,” “Robert-George: Wray of the Christ Clan,” “Robert-George of the Wray Clan,” “Robert: Wray” and “Robert George.” Defendant WRAY uses these variants of his name in an attempt to evade federal and other laws by arguing that he has not been properly identified in legal documents.

2. Defendant ROBERT G. WRAY claims to be a “sovereign” citizen who is not obligated to comply with the laws of the United States of America, including laws concerning personal income taxation. Defendant WRAY has told people living in the Eastern District of Pennsylvania that for a fee, he can help them also become “sovereigns” who do not have to pay federal income taxes.

3. Defendant ROBERT G. WRAY is not licensed to practice law in Pennsylvania or anywhere else in the United States of America. Nonetheless, defendant WRAY has told individuals, entities, and courts located in the Eastern District of Pennsylvania, and elsewhere, that he is an “Attorney-at-Law” from a “Constitutional Law Association” in an attempt to mislead those individuals, entities, and courts into believing that he is a lawyer or has legal authority to act on behalf of other individuals and entities.

4. Dennis Erik Fluck Von Kiel, charged elsewhere, is a Doctor of Osteopathy (“DO”), who has referred to himself by many variants of the same name, including “D. Erik Von-Kiel,” which is the name on his Pennsylvania driver’s license; “D. Erik Von Kiel,” which is the name he used on a bankruptcy petition he filed in the U.S. Bankruptcy Court in the Eastern District of Pennsylvania in May 2010; “Erik Von Kiel,” which is how he signed his name on numerous documents; and “the living soul, Erik Von Kiel,” which is a name he used on rare occasion. Von Kiel’s birth name was Dennis Fluck, but he changed his name to Dennis Erik Fluck Von Kiel in 1987 or 1988.

5. In or around 1981, Dennis Erik Fluck Von Kiel graduated from the Delaware College of Science and Agriculture. He had financed his education with the help of loans provided and insured by the United States Department of Education. Von Kiel later defaulted on his student loans.

6. In or around 1985, Dennis Erik Fluck Von Kiel graduated from the Philadelphia College of Osteopathic Medicine (“PCOM”) with the help of Health Education Assistance Loans (“HEAL”), which had been insured by the United States Department of Health and Human Services. Von Kiel made some payments on the loans but ultimately defaulted on them. In 1999 and 2000, Von Kiel’s lenders obtained default judgments against Von Kiel in the

Lehigh County Court of Common Pleas in amounts that totaled more than \$160,000. The lenders filed claims for insurance with HHS, received payments, and then assigned their claims against Von Kiel to HHS. In 2002, HHS registered the default judgments against Von Kiel in the United States District Court for the Eastern District of Pennsylvania, and the agency has been trying to collect on those judgments since then, including by garnishing Von Kiel's wages from his employer.

7. From approximately 1989 until in or around August 2013, Dennis Erik Fluck Von Kiel's medical practice included providing medical treatment and services to inmates at the Lehigh County Prison ("LCP) in Allentown, Pennsylvania. In 2004, PrimeCare Medical Inc. ("PrimeCare") obtained the contract to provide medical services to LCP. PrimeCare hired Von Kiel to be its "Medical Director" at LCP and other prisons. On or around January 23, 2008, HHS initiated legal proceedings to garnish some of Dennis Erik Fluck Von Kiel's wages at PrimeCare for the purpose of satisfying his debt on his unpaid HEAL loans.

At all times material to this indictment:

8. The Internal Revenue Service ("IRS"), was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States. The IRS issued numerous tax forms that employers and individuals were required to complete to facilitate the IRS's collection of federal income taxes, including but not limited to: the Form W-2 Wage and Earnings Statement, which helps the IRS keep track of the wages an individual earns from a particular employer; the Form W-4 Employee's Withholding Allowance Certificate, which is used to help calculate how much money should be withheld from an employee's paychecks based on that employee's anticipated tax obligations; and the Form W-9

Request for Taxpayer Identification Number and Certification, which helps the IRS identify where individuals are earning taxable wages.

9. The Departments of Education (“DOE”) and Health and Human Services (“HHS”) also were agencies of the United States government.

10. From at least March 2008 through at least February 2014, defendant

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a/k/a “Robert George”**

conspired and agreed with Dennis Erik Fluck Von Kiel, charged elsewhere, and other persons, known and unknown to the grand jury, to knowingly defraud the United States by impeding, impairing, obstructing, and defeating the lawful functions of the Internal Revenue Service of the Department of the Treasury in the ascertainment, computation, assessment and collection of income taxes, and by impairing, impairing, obstructing, and defeating the lawful functions of the Department of Health and Human Services in the collection of debt related to the issuance of Health Education Assistance Loans.

#### **MANNER AND MEANS**

It was part of the conspiracy that:

11. In December 2001, Dennis Erik Fluck Von Kiel, aided by co-conspirators known and unknown to the grand jury, purported to join a Utah-based religious organization called the International Academy of Lymphology, become a minister of the organization, and sign a “Vow of Poverty” assigning all of his income and assets to the organization. Von Kiel then hid from the IRS by, among other things, fraudulently identifying himself as a “trust” on an

IRS Form W-9 provided by PrimeCare and providing the IRS with a nine-digit number that was not his Social Security Number. Von Kiel also filled out and provided PrimeCare with an IRS Form W-4 on which he falsely and fraudulently checked off a box indicating that he was “exempt” from federal income taxes. PrimeCare relied on Von Kiel’s representation and did not withhold any of his employment wages for federal income taxation.

It was further a part of the conspiracy that:

12. On or about October 5, 2006, Dennis Erik Fluck Von Kiel filled out a form directing PrimeCare to deposit his wages, which he received once every two weeks, directly into a bank account in the name of IAL Management, LLC, which was held at Family First Federal Credit Union in Orem, Utah (the “IAL Account”). The “IAL” in IAL Management, LLC, stood for the International Academy of Life, which was a successor and/or offshoot of the International Academy of Lymphology.

13. PrimeCare followed Von Kiel’s instructions and deposited Von Kiel’s bi-weekly wages, without any federal taxes withheld, directly into the IAL Account in Utah. Almost immediately after PrimeCare deposited defendant Dennis Erik Fluck Von Kiel’s funds into the IAL Account, one or more of Von Kiel’s co-conspirators in Utah would wire the same amount of money, minus approximately \$240, from the IAL Account into a Bank of America account assigned to TLM, True Life Ministries, Inc. (“TLM”). Von Kiel was the sole trustee of TLM, which was a Pennsylvania entity, and the sole signatory on two TLM bank accounts.

14. On or about February 15, 2011, defendant ROBERT G. WRAY became a signatory on the IAL Account. From that date through May 27, 2011, defendant WRAY and others known and unknown to the grand jury caused approximately \$47,716 to be wired from the IAL Account to the TLM account.

15. On or about May 12, 2011, defendant ROBERT G. WRAY and others known to the grand jury filed articles of organization with the Montana Secretary of State's Office in Helena, Montana, to establish a limited liability company called The Christian Forum Assembly, LLC ("CFA"). The CFA had three members: defendant WRAY, "Erin" Von Kiel, and defendant Wray's daughter, J.O.

16. On or about May 20, 2011, defendant ROBERT G. WRAY and his daughter, J.O., opened a bank account for CFA at Zions First National Bank in Salt Lake City, Utah. Shortly thereafter, Dennis Erik Fluck Von Kiel directed PrimeCare to deposit his bi-weekly wages directly into the new CFA account. PrimeCare followed these instructions and deposited Von Kiel's wages directly into the CFA account every two weeks, starting in or around June 2011.

17. Every time a deposit was made into the CFA account, defendant WRAY and J.O. wired and caused to be wired the same amount of money, minus approximately \$240, to one of the TLM accounts controlled by Dennis Erik Fluck Von Kiel. The purpose of this two-step payment method was to hide Von Kiel's income from both the IRS and HHS so that he would not have to pay any personal taxes or loan repayments to the federal government.

18. This scheme continued until on or about October 4, 2013. On that day, PrimeCare deposited the final paycheck for Dennis Erik Fluck Von Kiel into the CFA account; defendant ROBERT G. WRAY and J.O. then wired and caused to be wired the same funds, minus approximately \$240, back to a TLM account controlled by Von Kiel.

19. In total, defendant ROBERT G. WRAY and J.O. wired and caused to be wired the following amounts of money from the CFA account at Zions First National Bank in Utah to a TLM account controlled by Dennis Erik Fluck Von Kiel in Pennsylvania:

approximately \$114,644 in 2011, approximately \$167,632 in 2012, and approximately \$99,715 in 2013.

20. Once the funds were credited to the TLM accounts, Dennis Erik Fluck Von Kiel used the money without restriction to pay for his own expenses, his family's needs, and luxury items, such as a batting cage, fitness club memberships, and professional baseball tickets. Von Kiel never paid any federal income taxes during the years he worked at PrimeCare. Nor did he even file a federal income tax return, even though he had earned more than \$200,000 annually from PrimeCare.

It was further part of the conspiracy that:

21. From at least March 2008 until at least August 2013, defendant ROBERT G. WRAY and Dennis Erik Fluck Von Kiel tried to prevent HHS and DOE from garnishing Von Kiel's wages to pay off his debts to the agencies.

22. DOE had commenced the garnishment of Dennis Erik Fluck Von Kiel's wages at PrimeCare in 2007 to collect on his unpaid college loans. HHS initiated legal action in January 2008 to do the same in order to collect on Von Kiel's unpaid HEAL loans.

23. On or about March 6, 2008, defendant ROBERT G. WRAY wrote a letter to PrimeCare objecting to the garnishments. In the letter, defendant WRAY claimed to be an "Attorney-at-Law" for a "Constitutional Law Association," even though he was not licensed to practice law anywhere in the United States of America. Defendant WRAY falsely and fraudulently stated Von Kiel's wages belonged to a church, and that the church would file a counter-complaint to stop the Justice Department's "scam."

24. On or about May 6, 2010, Dennis Erik Fluck Von Kiel filed a petition for bankruptcy protection in the United States Bankruptcy Court in the Eastern District of

Pennsylvania in order to stay an order from April 23, 2010 from a United States District Judge that PrimeCare must garnish 25 percent of Von Kiel's net earnings every two weeks and deliver the garnished wages to the government. Defendant ROBERT G. WRAY made numerous false and fraudulent statements in support of Von Kiel's bankruptcy petition, including that he was an "attorney-at-law" and that Von Kiel had paid his debt to HHS.

25. By committing acts to defraud the HHS, defendant ROBERT G. WRAY, Dennis Erik Fluck Von Kiel, and their co-conspirators wrongly prevented and attempted to prevent HHS from collecting on its judgments against Von Kiel for his failure to repay his HEAL loans, which now have a value greater than \$175,000.

26. Defendant ROBERT G. WRAY tried to cover up the conspiracy and their roles in it by falsely telling law enforcement officers who defendant WRAY knew were investigating the conspiracy that he was not really ROBERT G. WRAY and by threatening to sue federal employees for millions of dollars over this alleged misidentification.

### **OVERT ACTS**

In furtherance of the conspiracy and to accomplish its objects, defendant ROBERT G. WRAY, and others, known and unknown to the grand jury, committed the following overt acts, among others, in the Eastern District of Pennsylvania and elsewhere.

1. On or about March 6, 2008, defendant ROBERT G. WRAY sent a letter to PrimeCare pretending to be a lawyer in which he falsely represented that Dennis Erik Fluck Von Kiel's wages at PrimeCare actually belonged to a church.

2. In May 2010, Dennis Erik Fluck Von Kiel filed a bankruptcy petition in the United States Bankruptcy Court for the Eastern District of Pennsylvania.



3. Approximately every two weeks between February 2011 and May 2011, defendant ROBERT G. WRAY caused money to be wired from the IAL account at Family First Federal Credit Union to the TLM accounts. The money transfers were approximately equal to funds that PrimeCare had recently deposited into the IAL account as payments of wages for Dennis Erik Fluck Von Kiel, minus approximately \$240.

4. On May 12, 2011, defendant ROBERT G. WRAY and others filed articles of organization for CFA in Helena, Montana.

5. On or about May 20, 2011, defendant ROBERT G. WRAY and J.O. opened a bank account for CFA at Zions First National Bank in Salt Lake City, Utah.

6. Approximately every two weeks between June 17, 2011, and October 4, 2013, defendant ROBERT G. WRAY and others caused money to be wired from the CFA account at Zions First National Bank to the TLM accounts. The money transfers were approximately equal to funds that PrimeCare had recently deposited into the CFA account as payments of wages for Dennis Erik Fluck Von Kiel, minus approximately \$240.

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

**COUNTS TWO THROUGH THIRTY-ONE**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. Paragraphs 1-9 of Count One of this Indictment are re-alleged here.
2. From at least March 6, 2008, until at least February 2014, in the Eastern

District of Pennsylvania, and elsewhere, defendant

**ROBERT G. WRAY,  
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a/k/a “Robert: Wray,”  
a/k/a “Robert George”**

devised and intended to devise and aided and abetted the devising of a scheme to defraud the creditors of Dennis Erik Fluck Von Kiel, including the United States Departments of Education and Health and Human Services, and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

**MANNER AND MEANS**

It was part of the scheme that:

3. Defendant ROBERT G. WRAY, a/k/a “Robert mac Wray,” a/k/a “Robert-George: Wray,” a/k/a “Robert-George: Wray of the Christ Clan,” a/k/a “Robert-George of the Wray Clan,” a/k/a “Robert: Wray,” a/k/a “Robert George,” engaged in the manner and means described in paragraphs 11 through 26 of Count One of this Indictment.

4. On or about each of the dates set forth below, in the Eastern District of Pennsylvania defendant

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a/k/a “Robert-George of the Wray Clan,”**

**a/k/a “Robert: Wray,”  
a/k/a “Robert George,”**

for the purpose of executing the scheme described above, and aiding and abetting its execution, knowingly caused to be transmitted by means of wire communication in interstate commerce the signals and sounds described below for each count, each transmission constituting a separate count:

<b>COUNT</b>	<b>DATE</b>	<b>DESCRIPTION</b>
2	February 25, 2011	A wire transfer payment of approximately \$11,076.98 from PrimeCare in Pennsylvania to a branch of Family First Federal Credit Union located in Utah.
3	February 25, 2011	A wire transfer payment of approximately \$10,836.98 from a branch of Family First Federal Credit Union located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
4	March 11, 2011	A wire transfer payment of approximately \$6,386.58 from PrimeCare in Pennsylvania to a branch of Family First Federal Credit Union located in Utah.
5	March 14, 2011	A wire transfer payment of approximately \$6,146.58 from a branch of Family First Federal Credit Union located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
6	April 8, 2011	A wire transfer payment of approximately \$6,386.58 from PrimeCare in Pennsylvania to a branch of Family First Federal Credit Union located in Utah.
7	April 8, 2011	A wire transfer payment of approximately \$6,146.58 from a branch of Family First Federal Credit Union located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
8	April 22, 2011	A wire transfer payment of approximately \$6,386.58 from PrimeCare in Pennsylvania to a branch of Family First Federal Credit Union located in Utah.
9	April 25, 2011	A wire transfer payment of approximately \$6,146.58 from a branch of Family First Federal Credit Union located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
10	May 20, 2011	A wire transfer payment of approximately \$6,386.57 from PrimeCare in Pennsylvania to a branch of Family First Federal Credit Union located in Utah.
11	May 23, 2011	A wire transfer payment of approximately \$6,146.57 from a branch of Family First Federal Credit Union located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.

<b>COUNT</b>	<b>DATE</b>	<b>DESCRIPTION</b>
12	June 17, 2011	A wire transfer payment of approximately \$6,386.57 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
13	June 20, 2011	A wire transfer payment of approximately \$6,146.57 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
14	November 4, 2011	A wire transfer payment of approximately \$6,685.30 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
15	November 4, 2011	A wire transfer payment of approximately \$6,445.30 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
16	February 10, 2012	A wire transfer payment of approximately \$6,386.58 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
17	February 10, 2012	A wire transfer payment of approximately \$6,146.58 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
18	September 7, 2012	A wire transfer payment of approximately \$6,685.30 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
19	September 7, 2012	A wire transfer payment of approximately \$6,445.30 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
20	December 28, 2012	A wire transfer payment of approximately \$6,685.30 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
21	December 28, 2012	A wire transfer payment of approximately \$6,445.30 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
22	January 11, 2013	A wire transfer payment of approximately \$6,245.03 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
23	January 11, 2013	A wire transfer payment of approximately \$6,005.03 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
24	March 22, 2013	A wire transfer payment of approximately \$4,676.56 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
25	March 22, 2013	A wire transfer payment of approximately \$4,436.56 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.

<b>COUNT</b>	<b>DATE</b>	<b>DESCRIPTION</b>
26	April 19, 2013	A wire transfer payment of approximately \$4,676.56 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
27	April 19, 2013	A wire transfer payment of approximately \$4,436.56 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
28	June 28, 2013	A wire transfer payment of approximately \$4,676.56 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
29	June 28, 2013	A wire transfer payment of approximately \$4,436.56 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.
30	October 4, 2013	A wire transfer payment of approximately \$5,015.13 from PrimeCare in Pennsylvania to a branch of Zions First National Bank located in Utah.
31	October 4, 2013	A wire transfer payment of approximately \$4,775.13 from a branch of Zions First National Bank located in Utah to a bank account accessed by Dennis Erik Fluck Von Kiel in Pennsylvania.

All in violation of Title 18, United States Code, Sections 1343 and 2.

**COUNT THIRTY-TWO**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. Paragraphs 1-9, and 11-26 of Count One of this Indictment are re-alleged here.
2. On or about January 17, 2014, in the Eastern District of Pennsylvania defendant

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a/k/a “Robert: Wray,”  
a/k/a “Robert George,”**

with the intent to defraud, devised and aided and abetting the devising of a scheme and artifice to defraud HHS out of money owed to the agency by Dennis Erik Fluck Von Kiel, charged elsewhere, and for the purpose of executing and concealing said scheme and artifice, filed and aided and abetted the filing of a document in a proceeding under Title 11, United States Code, to wit, a “Bill of Exchange” that defendant ROBERT G. WRAY, a/k/a “Robert mac Wray,” a/k/a “Robert-George: Wray,” a/k/a “Robert-George: Wray of the Christ Clan,” a/k/a “Robert-George of the Wray Clan,” a/k/a “Robert: Wray,” a/k/a “Robert George,” purported to sign as Von Kiel’s “trustee” and which contained false and fraudulent representations that Von Kiel’s debt to HHS had been and was being paid in full.

All in violation of Title 18, United States Code, Sections 157 and 2.

## NOTICE OF FORFEITURE

1. As a result of the violations of Title 18, United States Code, Section 1343, described in Counts Two and Three of this indictment, defendant

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a/k/a “Robert: Wray,”  
a/k/a “Robert George,”**

shall forfeit to the United States of America, any property, real or personal, which constitutes or is derived from proceeds traceable to any offense constituting “specified unlawful activity,” that is, wire fraud, including, but not limited to the following:

- (a) The sum of \$165,988.29 in United States currency (forfeiture money judgment).

2. If any of the property subject to forfeiture, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided

without difficulty; it is the intent of the United States, pursuant to Title 28, United States Code, Section 2461(c), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property subject to forfeiture.

All pursuant to Title 18, United States Code, Section 981(a)(1)(C).

**A TRUE BILL:**

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**GRAND JURY FOREPERSON**

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**ZANE DAVID MEMEGER**  
**United States Attorney**