

E filing

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☒ INFORMATION ☐ INDICTMENT
☐ SUPERSEDING
OFFENSE CHARGED

See Attachment

- ☐
- Petty
-
- ☐
- Minor
-
- ☐
- Misdemeanor
-
- ☒
- Felony

PENALTY: See Attachment

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

DEFENDANT - U.S.

ANA LISSA REYES

DISTRICT COURT NUMBER

CR13-00055

JAN 25 2013

 RICHARD W. WIEKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 OAKLAND

YGR

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

Federal Bureau of Investigation/Internal Revenue Service

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:

☐ U.S. ATTORNEY ☐ DEFENSE

SHOW DOCKET NO.

☐ this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under
IS NOT IN CUSTODY

Has not been arrested, pending outcome this proceeding.

 1) ☒ If not detained give date any prior summons was served on above charges
2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction
☐ Federal ☐ State
6) ☐ Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☐ No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted

Name and Office of Person

Furnishing Information on this form MELINDA HAAG

☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S.

Attorney (if assigned) WADE M. RHYNE, AUSA

ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**
☐ SUMMONS ☒ NO PROCESS* ☐ WARRANT

Bail Amount: _____

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____ Before Judge: _____

Comments:

**PENALTY SHEET ATTACHMENT
DEFENDANT ANA LISSA REYES**

COUNTS ONE THROUGH FIVE: (18 U.S.C. § 1341 - Mail Fraud)

PENALTY: Statutory Penalty Generally:

Imprisonment:	Maximum 20 Years
Fine:	Maximum \$250,000
Supervised Release:	Maximum 3 Years
Special Assessment:	Mandatory \$100 (per count)

COUNTS SIX THROUGH ELEVEN: (28 U.S.C. § 7201 - Tax Evasion)

PENALTY: Statutory Penalty Generally:

Imprisonment:	Maximum 5 Years
Fine:	Maximum \$250,000
Supervised Release:	Maximum 3 Years
Special Assessment:	Mandatory \$100 (per count)

1 MELINDA HAAG (CABN 132612)
2 United States Attorney

E-Filed

FILED

JAN 25 2013

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND

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8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 OAKLAND DIVISION

CR13-00055

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12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15
16 ANA LISSA REYES,
17 a/k/a "Lizzette Reyes,"
18 a/k/a "Jamie Wilkerson,"

19 Defendant.

Criminal No.:

VIOLATIONS: 18 U.S.C. § 1341 – Mail Fraud
(5 Counts); 26 U.S.C. § 7201 – Tax Evasion (6
Counts); 18 U.S.C. § 981(a)(1)(C) and 28
U.S.C. § 2461(c) – Mail Fraud Forfeiture

OAKLAND VENUE

20 INFORMATION

21 The United States Attorney charges:

22 INTRODUCTORY ALLEGATIONS

23 At all times relevant to this Information:

24 1. The defendant, ANA LISSA REYES ("REYES"), worked as a secretary, office
25 manager, and paralegal for the Law Offices of B.C. ("the law firm") from in or about 1995
26 through in or about June 2011.

27 2. The law firm was owned by attorney B.C. ("B.C.") and specialized in
28 personal injury, family law, and criminal defense. The law firm was located in the Northern

INFORMATION

1 District of California.

2 3. REYES' duties and responsibilities included corresponding with law firm clients,
3 insurance companies, and medical providers, among others, via telephone, written
4 correspondence, and email. At times, REYES' duties included managing the law firm's billings
5 and internal bookkeeping. Over time, REYES gained more responsibility and was trusted to
6 handle her duties with minimal or no supervision by the law firm or B.C.

7 THE SCHEME TO DEFRAUD

8 4. From in or about 2006 and continuing through in or about June 2011, in
9 the Northern District of California and elsewhere, the defendant,

10 ANA LISSA REYES,

11 did knowingly devise and intentionally devise a scheme and artifice to defraud, and did
12 knowingly and intentionally obtain money and property by means of materially false and
13 fraudulent pretenses, representations, promises, and omissions of material facts, and, for the
14 purpose of executing such scheme and artifice to defraud, did knowingly deposit and cause to be
15 deposited matters to be sent and delivered by mail and by private and commercial interstate
16 carrier.

17 5. As part of the scheme to defraud, defendant REYES embezzled, stole, and
18 defrauded the law firm and its clients of money by several means, including: (a) without
19 authorization, settling claims without the client's or the law firm's knowledge and then stealing
20 the settlement proceeds by depositing settlement checks into her personal bank account, among
21 other unauthorized transactions; (b) without authorization, engaging clients without the law
22 firm's knowledge and stealing the clients' retainer and fee payments; and (c) without
23 authorization, creating a bogus company to correspond with clients without the law firm's
24 knowledge to defraud the clients into believing their cases were ongoing, among other means.
25 REYES defrauded the law firm and its clients during her employment, and continued to do so
26 after her termination by holding herself out as an employee of the law firm.

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COUNTS ONE THROUGH FIVE: (18 U.S.C. § 1341 – Mail Fraud)

6. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

7. On or about the dates set forth below, in the Northern District of California and elsewhere, the defendant,

ANA LISSA REYES,

to execute the material scheme and artifice to defraud the victims, and to obtain money and property by means of materially false and fraudulent pretenses, representations, promises, and omissions of material facts, did knowingly deposit and cause to be deposited matters to be sent to and from the Northern District of California and delivered by the U.S. Postal Service and by private and commercial interstate carrier, as set forth below:

COUNT	DATE	MAILING	SENDER	RECIPIENT
1	10/30/07	Letter	Law Offices of B.C., Alameda, CA	California State Automobile Assoc. (CSAA), Suisun City, CA
2	2/15/08	Letter	Law Offices of B.C., Alameda, CA	Western United Insurance, Irvine, CA
3	6/17/10	Letter	Mercury Insurance Company, Rancho Cucamonga, CA	B.C., Union City, CA
4	2/17/11	Letter	Law Offices of B.C., Union City, CA	21st Century Insurance, Phoenix, AZ
5	8/23/11	Letter	Law Offices of B.C., Oakland, CA	Mercury Insurance Company, Rancho Cucamonga, CA

Each in violation of Title 18, United States Code, Section 1341.

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INFORMATION

1 COUNT SIX: (26 U.S.C. § 7201 – Tax Evasion)

2 8. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

3 9. On or about April 15, 2007, in the Northern District of California, the
4 defendant,

5 ANA LISSA REYES,

6 then a resident of San Lorenzo, California, who during the calendar year 2006 was married, did
7 willfully attempt to evade and defeat a large part of the income tax due and owing by her and her
8 spouse to the United States of America for the calendar year 2006, by filing and causing to
9 be filed with the Director, Internal Revenue Service Center, a false and fraudulent joint United
10 States Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, as that
11 false return stated that the joint taxable income of REYES and her spouse for the calendar year
12 2006 was the sum of \$5,527, when, in fact, as REYES then and there knew, their joint taxable
13 income for the calendar year was substantially in excess of the amount stated on the return, and,
14 upon the additional taxable income, a substantial additional tax was due and owing to the United
15 States of America, in violation of Title 26, United States Code, Section 7201.

16 COUNT SEVEN: (26 U.S.C. § 7201 – Tax Evasion)

17 10. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

18 11. On or about April 15, 2008, in the Northern District of California, the
19 defendant,

20 ANA LISSA REYES,

21 then a resident of San Lorenzo, California, who during the calendar year 2007 was married, did
22 willfully attempt to evade and defeat a large part of the income tax due and owing by her and her
23 spouse to the United States of America for the calendar year 2007, by filing and causing to
24 be filed with the Director, Internal Revenue Service Center, a false and fraudulent joint United
25 States Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, as that
26 false return stated that the joint taxable income of REYES and her spouse for the calendar year
27 2007 was the sum of \$0, when, in fact, as REYES then and there knew, their joint taxable
28 income for the calendar year was substantially in excess of the amount stated on the return, and,

1 upon the additional taxable income, a substantial additional tax was due and owing to the United
2 States of America, in violation of Title 26, United States Code, Section 7201.

3 COUNT EIGHT: (26 U.S.C. § 7201 – Tax Evasion)

4 12. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

5 13. On or about April 15, 2009, in the Northern District of California, the
6 defendant,

7 ANA LISSA REYES,

8 then a resident of San Lorenzo, California, who during the calendar year 2008 was married, did
9 willfully attempt to evade and defeat a large part of the income tax due and owing by her and her
10 spouse to the United States of America for the calendar year 2008, by filing and causing to
11 be filed with the Director, Internal Revenue Service Center, a false and fraudulent joint United
12 States Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, as that
13 false return stated that the joint taxable income of REYES and her spouse for the calendar year
14 2008 was the sum of \$0, when, in fact, as REYES then and there knew, their joint taxable
15 income for the calendar year was substantially in excess of the amount stated on the return, and,
16 upon the additional taxable income, a substantial additional tax was due and owing to the United
17 States of America, in violation of Title 26, United States Code, Section 7201.

18 COUNT NINE: (26 U.S.C. § 7201 – Tax Evasion)

19 14. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

20 15. On or about April 15, 2010, in the Northern District of California, the
21 defendant,

22 ANA LISSA REYES,

23 then a resident of San Lorenzo, California, who during the calendar year 2009 was married, did
24 willfully attempt to evade and defeat a large part of the income tax due and owing by her and her
25 spouse to the United States of America for the calendar year 2009, by filing and causing to
26 be filed with the Director, Internal Revenue Service Center, a false and fraudulent joint United
27 States Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, as that
28 false return stated that the joint taxable income of REYES and her spouse for the calendar year

1 2009 was the sum of \$1,390, when, in fact, as REYES then and there knew, their joint taxable
2 income for the calendar year was substantially in excess of the amount stated on the return, and,
3 upon the additional taxable income, a substantial additional tax was due and owing to the United
4 States of America, in violation of Title 26, United States Code, Section 7201.

5 COUNT TEN: (26 U.S.C. § 7201 – Tax Evasion)

6 16. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

7 17. On or about April 15, 2011, in the Northern District of California, the
8 defendant,

9 ANA LISSA REYES,

10 then a resident of San Lorenzo, California, who during the calendar year 2010 was married, did
11 willfully attempt to evade and defeat a large part of the income tax due and owing by her and her
12 spouse to the United States of America for the calendar year 2010, by filing and causing to
13 be filed with the Director, Internal Revenue Service Center, a false and fraudulent joint United
14 States Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, as that
15 false return stated that the joint taxable income of REYES and her spouse for the calendar year
16 2010 was the sum of \$2,426, when, in fact, as REYES then and there knew, their joint taxable
17 income for the calendar year was substantially in excess of the amount stated on the return, and,
18 upon the additional taxable income, a substantial additional tax was due and owing to the United
19 States of America, in violation of Title 26, United States Code, Section 7201.

20 COUNT ELEVEN: (26 U.S.C. § 7201 – Tax Evasion)

21 18. Paragraphs 1 through 5 are realleged and incorporated herein by reference.

22 19. On or about April 15, 2012, in the Northern District of California, the
23 defendant,

24 ANA LISSA REYES,

25 then a resident of San Lorenzo, California, who during the calendar year 2011 was married, did
26 willfully attempt to evade and defeat a large part of the income tax due and owing by her and her
27 spouse to the United States of America for the calendar year 2011, by filing and causing to
28 be filed with the Director, Internal Revenue Service Center, a false and fraudulent joint United

1 States Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, as that
2 false return stated that the joint taxable income of REYES and her spouse for the calendar year
3 2011 was the sum of \$0, when, in fact, as REYES then and there knew, their joint taxable
4 income for the calendar year was substantially in excess of the amount stated on the return, and,
5 upon the additional taxable income, a substantial additional tax was due and owing to the United
6 States of America, in violation of Title 26, United States Code, Section 7201.

7 FORFEITURE ALLEGATION: (18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c) – Mail
8 Fraud Forfeiture)

9 20. The factual allegations contained in Counts One through Five of this Information
10 are hereby realleged and by this reference fully incorporated herein for the purpose of alleging
11 forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United
12 States Code, Section 2461(c).

13 21. Upon a conviction of any of the offenses alleged in Counts One through Five, the
14 defendant,

15 ANA LISSA REYES,

16 shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C)
17 and Title 28, United States Code, Section 2461(c), all right, title, and interest in property, real
18 and personal, constituting, derived from, or traceable to the proceeds that defendant obtained
19 directly or indirectly as a result of the offenses.

20 22. If, as a result of any act or omission of the defendant, any of said property

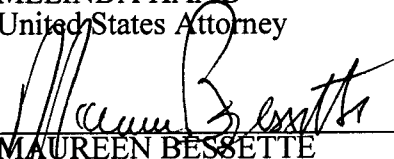
- 21 a. cannot be located upon the exercise of due diligence;
22 b. has been transferred or sold to or deposited with, a third person;
23 c. has been placed beyond the jurisdiction of the Court;
24 d. has been substantially diminished in value; or
25 e. has been commingled with other property which cannot be divided without
26 difficulty;

27 any and all interest defendant has in any other property, up to value of the property described
28 above, shall be forfeited to the United States, pursuant to Title 21, United States Code, Section

1 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1).

2
3 DATED: January 25, 2013

4 MELINDA HAAG
5 United States Attorney

6 
7 MAUREEN BESSETTE
8 Chief, Oakland Branch

9 (Approved as to form: 
10 AUSA WADE M. RHYNE