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**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA**

**CASE NO. 10-20305-CR-LENARD/TURNOFF  
18 U.S.C. § 371**

**UNITED STATES OF AMERICA**

**vs.**

**JOSE WONG and  
STEVEN JOCKERS,**

**Defendants.**

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**INFORMATION**

The United States Attorney charges that:

**GENERAL ALLEGATIONS**

At all times relevant to this Information:

1. Lewis B. Freeman & Partners, Inc. ("LBFP") was a Florida corporation, which maintained offices located at 3225 Aviation Avenue, Suite 501, Miami, Florida 33133 and 6600 NW 16th Street, Suite #11, Plantation, Florida 33313.
2. Lewis B. Freeman was the president and sole shareholder of LBFP. All LBFP employees were under his supervisory authority.
3. LBFP was in the business of providing corporate accounting services, including forensic accounting, fraud investigations, bankruptcy and dissolution consulting, business planning, creditor management, litigation strategy, and assistance with restructuring. LBFP's professional employees, including accountants, non-practicing attorneys, former government officials and others,

frequently utilized the title of “principal” or “consultant,” although none had ownership interests in the company.

4. Lewis B. Freeman was frequently appointed by federal and state judges in Florida, including in the Southern District of Florida, as receiver, liquidating trustee, or assignee for the benefit of creditors on behalf of various entities. As receiver, liquidating trustee, and assignee for the benefit of creditors, Freeman regularly appointed LBFP, his own company, to assist in the carrying out of his duties.

5. A “receiver” is a neutral fiduciary appointed by a court, state or federal, as a provisional remedy provided by statute or under the court’s general equity powers, in a variety of legal circumstances, including civil enforcement actions involving alleged fraud. The receiver represents the appointing court and is the medium through which the court acts. The general role of a receiver includes: 1) to hold, manage and operate businesses, real properties, and other forms of income producing assets; and 2) to cause the sale of the assets to realize cash. The receiver’s duties and responsibilities are set by the court, generally specified in the appointing order. Receivers appointed pursuant to the court’s equity powers are usually charged with locating, marshaling, and safeguarding assets for ultimate distribution to investors or consumers and determining whether the business for which the receiver is appointed can be operated legally and profitably. The term “receivership” is the legal name given to the situation where a court appoints a receiver.

6. A liquidating trustee is appointed by a Federal Bankruptcy Court in a Chapter 7 Bankruptcy proceeding. The liquidating trustee is the representative of the bankruptcy estate, and is a fiduciary charged with protecting the interests of all estate beneficiaries, including all creditors and debtors. The trustee also has the duty to keep records, make reports to the court, and give notice to

persons holding property in the estate. The trustee must secure for the estate all assets properly obtainable under the United States Bankruptcy Code. The trustee is accountable for all property received and has the duty and responsibility to safeguard all estate property that the trustee obtains by virtue of his appointment.

7. An Assignee for the Benefit of Creditors is an appointment under Florida State law similar to a bankruptcy trustee under federal law. Under this proceeding, a debtor company, or assignor, voluntarily transfers its assets to the "assignee" who acts as a fiduciary to all of the assignor company's creditors. The assignee and assignor enter into a contract by which the assignor agrees to liquidate the assets assigned for the benefit of the creditors of the assignor company. The assignor and assignee must petition a Florida state court for this assignment, and the assignee must subsequently file reports of receipts and disbursements with the court. The assignee is responsible for liquidating the assets of the assignor's business at maximum value and has a duty to the creditors to safeguard these assets.

8. In each appointment, including the following, Lewis B. Freeman had a fiduciary duty to safeguard and protect all assets deposited into the corresponding fiduciary bank accounts:

a. Lewis B. Freeman was appointed as Receiver for Unique Gems ("UGI") by a Judge in the State of Florida's 11<sup>th</sup> Judicial Circuit for Miami-Dade County Circuit Court on or about April 2, 1997. As the Receiver for UGI, Freeman opened SunTrust Bank account numbers XXXXXXXXXXX6277, XXXXXXXXXXX4714, and XXXXXXXXXXX6486 ("UGI fiduciary accounts").

b. Lewis B. Freeman was appointed as Receiver for Professional Resources Systems International, Inc. ("PRSI") by a Judge in the State of Florida's 15<sup>th</sup> Judicial Circuit for Palm Beach County Circuit Court on or about January 13, 2000. As the Receiver for PRSI, Freeman

opened Mellon Bank account number XXXX2192 (“PRSI fiduciary account”).

c. On or about December 12, 2000, a Petition for Assignment appointing Lewis B. Freeman as Assignee for the Benefit of Creditors for MDCM Holdings, Inc., f/k/a Mortgage.com (“MDC”) was filed in the State of Florida’s 11<sup>th</sup> Judicial Circuit for Miami-Dade County Circuit Court, submitting the assignment to that court’s jurisdiction. As the MDC Assignee, Freeman opened Mellon Bank account number XXX-XXX323-2 (“MDC fiduciary account”).

d. On or about June 20, 2001, a Petition for Assignment appointing Lewis B. Freeman as Assignee for the Benefit of Creditors for Sayet Associate Pathologists (“Sayet”) was filed in the State of Florida’s 11<sup>th</sup> Judicial Circuit for Miami-Dade County Circuit Court, submitting the assignment to that court’s jurisdiction. As the Sayet Assignee, Freeman opened Mellon Bank account number XXXXXX-2307 (“Sayet fiduciary account”).

e. Lewis B. Freeman was appointed as Receiver for Robert Kurland Mortgage (“Kurland”) by a Judge in the State of Florida’s 11<sup>th</sup> Judicial Circuit for Miami-Dade County Circuit Court on or about June 13, 2005. As Receiver for Kurland, Freeman opened Metro Bank account number XXXXXX8517 (“Kurland fiduciary account”).

f. Lewis B. Freeman was appointed as Liquidating Trustee for Pacific Forest Products Corporation (“Pacific Forrest”) by a Judge in the United States Bankruptcy Court in the Southern District of Florida on or about December 21, 2007. As Liquidating Trustee for Pacific Forrest, Freeman opened Mellon Bank account number XXXX8652 (“Pacific Forest fiduciary account”).

g. On or about December 21, 2007, a Petition for Assignment appointing Lewis B. Freeman as Assignee for the Benefit of Creditors for America First Home (“AFH”) was filed in

the State of Florida's 18<sup>th</sup> Judicial Circuit for Seminole County Circuit Court, submitting the assignment to that court's jurisdiction. As AFH Assignee, Freeman opened SunTrust Bank account number XXXXXXXXXXX0561 ("AFH fiduciary account").

9. LBFP maintained two operating accounts for the receipt and deposit of fees for its forensic services. One LBFP operating account was located at Mellon Bank, and had account number XXXX7050. The other LBFP operating account was located at Metro Bank, and had account number XXXXXXXXXXX5307.

10. Defendant **JOSE WONG** was an employee at LBFP. Hired in or around 1992, **WONG** held various accounting positions in LBFP, and was ultimately promoted to function as the comptroller at LBFP. In this position, **WONG** performed all the bookkeeping related to LBFP's operating accounts and managed Lewis B. Freeman's personal finances. **WONG** also prepared financial reports, such as bank reconciliations and cash-flow reports, on a number of matters to which Freeman had been appointed as the fiduciary. Additionally, **WONG** deposited checks payable to LBFP from the fiduciary accounts into the LBFP operating accounts.

11. Defendant **STEVEN JOCKERS** was an employee at LBFP. Hired in or around 1998, **JOCKERS** frequently assisted Lewis B. Freeman and other principals of LBFP in the day-to-day functions required to maintain receiverships, liquidating trusteeships, and assignments for the benefit of creditors. **JOCKERS** also performed the bookkeeping and prepared financial reports, such as bank reconciliations and cash-flow reports, on a number of matters to which Freeman had been appointed as the fiduciary.

**Conspiracy to Commit Mail Fraud  
(18 U.S.C. § 371)**

12. From at least on or about June 16, 2000, through in or around August 2009, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

**JOSE WONG and  
STEVEN JOCKERS,**

did willfully, that is, with the intent to further the object of the conspiracy, and knowingly combine, conspire, confederate and agree with Lewis B. Freeman, and others, known and unknown to the United States Attorney, to commit certain offenses against the United States, that is, to knowingly and with intent to defraud devise and intend to devise a scheme and artifice to defraud and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, knowing that they were false and fraudulent when made, and did cause to be delivered certain mail matter by the United States Postal Service and any private and commercial interstate carrier, according to the directions thereon, for the purpose of executing the scheme and artifice to defraud, in violation of Title 18, United States Code, Section 1341;

**PURPOSE OF THE CONSPIRACY**

13. It was the purpose of the conspiracy for Lewis B. Freeman, **JOSE WONG, STEVEN JOCKERS**, and their co-conspirators to misappropriate money from matters on which Lewis B. Freeman was appointed as fiduciary, by writing and causing the writing of unauthorized checks from fiduciary accounts that contained funds with which Lewis B. Freeman was entrusted and by otherwise taking funds from fiduciary matters without authority and authorization. It was further the purpose of the conspiracy that Freeman would use the misappropriated money for his own personal benefit and the benefit of his family, and to restore the balance of various fiduciary accounts under his control

to conceal the deficiencies his misappropriation had created.

**MANNER AND MEANS OF THE CONSPIRACY**

The manner and means by which the defendants and their co-conspirators sought to accomplish the object and purpose of the conspiracy included, among others, the following:

14. When appointed receiver, liquidating trustee, or assignee for the benefit of creditors, Lewis B. Freeman would establish and maintain separate bank accounts at federally insured banks, into which Freeman would deposit the receipts, revenues, and other assets belonging to the specific receivership, trusteeship, and assignments. Freeman would further use the fiduciary accounts to pay any expenses of the fiduciary.

15. When appointed as receiver, liquidating trustee, or assignee for the benefit of creditors, Lewis B. Freeman would use his position to hire his company LBFP to assist him in carrying out his duties.

16. On or about January 20, 2000, Lewis B. Freeman began issuing and causing others to issue, from fiduciary bank accounts under his control, unauthorized checks made payable to either "Lewis B. Freeman" or to his company, LBFP. The payments set forth in these checks were not court authorized, and typically were not justified by legitimate work rendered or legitimate fiduciary expenses incurred in connection with the fiduciary matters.

17. These unauthorized checks included, but were not limited to, the following:

a. From on or about June 16, 2000, through on or about January 20, 2009, Lewis B. Freeman issued and caused others to issue from the UGI fiduciary accounts approximately 31 unauthorized checks, totaling approximately \$1,162,456.55.

b. From on or about October 1, 2001, through on or about April 17, 2007,

Freeman issued and caused others to issue from the PRSI fiduciary account approximately 22 unauthorized checks, totaling approximately \$2,176,202.08.

c. From on or about June 4, 2001, through on or about October 1, 2004, Lewis B. Freeman issued and caused others to issue from the Sayet fiduciary account approximately 12 unauthorized checks, totaling approximately \$109,177.32.

d. From on or about November 28, 2006, through on or about June 18, 2008, Lewis B. Freeman issued and caused others to issue from the Kurland fiduciary account approximately 12 unauthorized checks, totaling approximately \$560,671.59.

e. From on or about September 11, 2001, through on or about December 3, 2007, Lewis B. Freeman issued and caused others to issue from the Pacific Forest fiduciary account approximately nine unauthorized checks, totaling approximately \$470,043.18.

18. After the unauthorized checks were issued, Lewis B. Freeman instructed **JOSE WONG** to deposit the checks into LBFP's operating accounts. The funds were thereafter transferred to the defendant's personal account, where the monies were used for the personal benefit of the defendant and his family.

19. To conceal the fact that he had misappropriated funds from fiduciary accounts under his control, Lewis B. Freeman instructed **JOSE WONG** and **STEVEN JOCKERS** to create false financial reports which would omit the unauthorized checks that were issued to LBFP and "Lewis B. Freeman," and would depict falsely inflated account balances for the respective fiduciary accounts.

20. Many of these false reports were mailed, by a private and commercial interstate carrier, as part of official reports required to be submitted to the courts overseeing Lewis B. Freeman's fiduciary appointments.



21. To further conceal his misappropriation of fiduciary funds and to make up for shortfalls in fiduciary accounts created by his conduct, Lewis B. Freeman issued and caused to be issued unauthorized checks from unrelated fiduciary accounts under his control and under the control of his employees at LBFP, which checks he then deposited into the depleted accounts, as follows:

a. On or about January 14, 2008, Lewis B. Freeman issued and caused others to issue an unauthorized check for \$180,000 from the Pacific Forest fiduciary account, payable to "Mellon Bank," which check was deposited into the unrelated PRSI fiduciary account to cover shortfalls created by Freeman's previous misappropriation of funds from the PRSI fiduciary account.

b. On or about April 20, 2009, Lewis B. Freeman issued and caused others to issue an unauthorized check for \$600,000 from the AFH fiduciary account, payable to "Lewis B. Freeman, Receiver," which check was deposited into the unrelated PRSI fiduciary account to cover the shortfall created by Freeman's previous misappropriation of funds from the PRSI fiduciary account.

c. On or about April 20, 2009, Lewis B. Freeman issued and caused others to issue an unauthorized check for \$600,000 from the AFH fiduciary account, payable to "Lewis B. Freeman, Receiver," which check was deposited into the unrelated PRSI fiduciary account to cover the shortfall created by Freeman's previous misappropriation of funds from the PRSI fiduciary account

d. On or about May 20, 2008, Lewis B. Freeman issued and caused others to issue an unauthorized check for \$400,000 from the MDC fiduciary account, payable to "Lewis B. Freeman," which check was deposited into the unrelated Pacific Forest fiduciary account to cover the shortfall created by Freeman's previous misappropriation of funds from the Pacific Forest

fiduciary account.

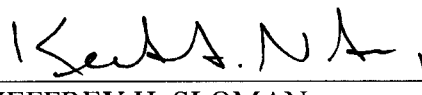
22. From in or around June 2000 through in or around August 2009, Lewis B. Freeman caused approximately 162 unauthorized checks to be issued from fiduciary accounts under his control or the control of LBFP employees, and misappropriated at least approximately \$6 million from matters to which he had been appointed fiduciary, resulting in at least \$2.6 million in losses to affected fiduciary matters.

**OVERT ACTS IN FURTHERANCE OF THE CONSPIRACY**

In furtherance of the conspiracy, and to accomplish its purpose and object, at least one of the co-conspirators committed, or caused to be committed, in the Southern District of Florida and elsewhere, at least one of the following overt acts, among others:

1. On or about February 19, 2003, **JOSE WONG** deposited into the LBFP operating account an unauthorized check for approximately \$125,000 from the PRSI fiduciary account, payable to LBFP.
2. On or about April 17, 2007, **JOSE WONG** deposited into the LBFP operating account an unauthorized check for approximately \$50,000 from the PRSI fiduciary account, payable to LBFP.
3. In or around Summer 2008, **STEVEN JOCKERS** created a false cash-flow report which omitted the unauthorized checks that were issued from the MDC fiduciary account and which depicted a falsely inflated account balance for the MDC fiduciary account.

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



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