

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 08-728 (DMC)
: :
: 18 U.S.C. § 1349,
v. : 26 U.S.C. § 7201 &
: 18 U.S.C. § 2
: :
GERALDINE MANUEL : S U P E R S E D I N G
: I N F O R M A T I O N

The defendant having waived in open court prosecution by indictment, the United States Attorney for the District of New Jersey charges:

COUNT 1

Beginning in or about October 2002 and continuing through in or about early 2004, in the District of New Jersey, and elsewhere, defendant

GERALDINE MANUEL

did knowingly and intentionally conspire and agree with others to devise a scheme and artifice to defraud and to obtain money and property from Comstock Images, Inc., by means of materially false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme and artifice, to use and cause the use of a private and commercial interstate carrier and to transmit and cause the transmission of interstate wire communications, contrary to the provisions of Title 18, United States Code, Sections 1341 and 1343, respectively.

In violation of Title 18, United States Code, Section 1349.

COUNT 2

On or about April 15, 2004, in the District of New Jersey, and elsewhere, defendant

GERALDINE MANUEL

did knowingly and willfully attempt to evade and defeat income tax due and owing by her to the United States, and the payment thereof, for the tax year 2003, by filing and causing to be filed with the Internal Revenue Service a false and fraudulent U.S. Individual Income Tax Return, Form 1040, knowing it to be false and fraudulent in that she concealed and did not report her receipt of \$116,815 in additional taxable income as her share of the proceeds of the scheme and artifice to defraud and to obtain money and property from Comstock Images, Inc., as charged in Count One of this Superseding Information, and on which approximately \$41,196 in additional taxes was due and owing.

In violation of Title 26, United States Code, Section 7201 and Title 18, United States Code, Section 2.

PAUL J. FISHMAN
UNITED STATES ATTORNEY