



**U. S. Department of Justice**  
*United States Attorney*  
*Eastern District of Washington*

## **PRESS RELEASE**

FOR IMMEDIATE RELEASE  Tuesday, June 23, 2009	FOR INFORMATION CONTACT:  Thomas Rice, First Assistant U.S. Attorney (509) 353-2767
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### **“TWO SPOKANE RESIDENTS ADMIT EMBEZZLEMENT AND FRAUD SCHEME”**

*Both Also Must Now Pay Taxes on their Illegal Income*

Spokane – James A. McDevitt, United States Attorney for the Eastern District of Washington, announced that Michelle Anne Wing pleaded guilty yesterday to six counts of Bank Fraud, and one count of Conspiracy to Commit Bank Fraud and co-defendant Kenneth A. Marsh pleaded guilty last Thursday to two counts of Filing a False Income Tax Return. Michelle Wing, age 33, and Kenneth Marsh, age 40, both residents of Spokane, agreed to pay restitution in combined amounts totaling \$810,010.40 and \$165,007.39, respectively. Sentencing has been scheduled for September 8-9, 2009.

According to the plea agreements, beginning about December 2005 and continuing through July 2008, Michelle Anne Wing, Kenneth A. Marsh and others engaged in a scheme to embezzle more than \$810,000 from Centaur, and its two owners by: forging checks; making unauthorized withdrawals and deposits between corporate accounts in an attempt to conceal the embezzled funds through an apparent check kiting scheme; and through the acquisition of credit cards and credit accounts obtained through unauthorized means and false representations to financial institutions, including through the unauthorized use of the business credentials of Centaur, and its two owners. Centaur was a Spokane business which was established to provide administrative services to the advertising companies, E. Media and Power Marketing Services.

Michelle Wing, who was hired as a bookkeeper for Centaur in April 2006, after having served as a temporary employee since December 2005, was responsible for processing checks for payment, reconciling bank records, opening company mail, and paying invoices on behalf of Centaur. Michelle Wing’s embezzlement was uncovered when Centaur’s accountant observed high dollar checks (\$30,000 to \$50,000) being written between bank accounts and high-dollar payments to American West Bank, where Michelle Wing had a credit card issued in her name. Michelle Wing was previously directed to destroy that credit card by a Centaur owner. A

subsequent review of the company's internal accounting records discovered that Michelle Wing had been forging both owners' signatures on certain checks that she deposited, which she had made payable to herself, to "cash," and to others. Approximately \$119,000 in checks of this nature were embezzled from the various company accounts.

Michelle Wing fraudulently opened credit card accounts and used the: (1) Advanta Bank credit card to charge \$389,919.20; (2) Chase Bank credit card to charge \$115,438.17; and (3) America West Bank credit card to charge \$79,140.95 in goods, services and merchandise. Kenneth Marsh used a fraudulently obtained Advanta Bank credit card issued in his name to charge \$106,586.67. These charges included a trip to the Super Bowl, airline tickets, vacations in Hawaii, jewelry, private school expenses and breast augmentation surgery

Michelle Wing failed to report the income from her crimes, totaling \$106,000 in 2006 and \$372,000 in 2007, resulting in her liability to the Internal Revenue Service for over \$144,000 in taxes. Kenneth Marsh failed to report his illegal income to the IRS on his 2006 and 2007 tax returns and is liable for more than \$26,000 in taxes.

The case was investigated by the Federal Bureau of Investigation and the Internal Revenue Service - Criminal Investigation. The case is being prosecuted by Assistant United States Attorney K. Jill Bolton.

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