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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA
February 2000 Grand Jury

UNITED STATES OF AMERICA,) Criminal Case No. _____
)
Plaintiff,) I N D I C T M E N T
)
v.) Title 18, U.S.C., Sec. 371 -
) Conspiracy; Title 18, U.S.C.,
SUSAN DENICE BROWNE (1),) Sec. 1341 - Mail Fraud;
CHARLES EDWARD BROWNE (2),) Title 18, U.S.C.,
LAURENCE CROWELL LEAFER (3),) Sec. 1956(h) - Conspiracy;
DAVID LEE HALSEY (4),) Title 18, U.S.C., Sec. 2 -
BRACCUS LUCIEN GIAVANNO (5),) Aiding and Abetting
JONATHAN WALTER LANG (6))
)
Defendants.)
_____)

The grand jury charges:

INTRODUCTORY ALLEGATIONS

1. At all times material to this indictment, Alliance Leasing Corporation (Alliance) was located in San Diego, California, and purportedly was in the business of using money raised from individual investors to fund equipment leases.

2. Defendant SUSAN DENICE BROWNE was the co-founder and Chief Operating Officer of Alliance.

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SPC:nlv:San Diego
3/14/03

1 and unknown to the grand jury, to commit offenses against the United
2 States, that is violations of Title 18, United States Code,
3 Section 1341 (mail fraud).

4 2. It was part of the conspiracy that defendants SUSAN DENICE
5 BROWNE, CHARLES EDWARD BROWNE, LAURENCE CROWELL LEAFER, DAVID LEE
6 HALSEY, BRACCUS LUCIEN GIAVANNO and JONATHAN WALTER LANG:

7 (a) induced investors to send money to Alliance by
8 promising them a 32%, and, later, a 28% percent return on their
9 investments over 25 months;

10 (b) induced investors to send money to Alliance by
11 materially false, fraudulent, and misleading representations that
12 Alliance would withhold only a 10% management fee from their
13 investments;

14 (c) induced investors to send money to Alliance by
15 materially false, fraudulent, and misleading representations that
16 Alliance would use 90% or more of their investments to purchase
17 equipment;

18 (d) induced investors to send money to Alliance by
19 intentionally concealing the fact that Alliance paid Prime Atlantic
20 a 30% commission on all funds raised;

21 (e) induced investors to send money to Alliance by
22 materially false, fraudulent, and misleading representations that
23 Alliance's leases were arms-length transactions with a diverse group
24 of independent companies;

25 (f) induced investors to send money to Alliance by
26 materially false, fraudulent, and misleading representations that the
27 Alliance leasing program was based on sound business practices;
28

1 (g) induced investors to send money to Alliance by
2 materially false, fraudulent, and misleading representations regarding
3 the identity, integrity and business acumen of the persons running
4 Alliance;

5 (h) induced investors to send money to Alliance by
6 intentionally concealing the fact that on July 24, 1998 the State of
7 Mississippi issued "Summary Cease and Desist Orders" against each
8 defendant which stated that defendants had violated the laws of that
9 state by, among other things, failing "to disclose to investors that
10 persons controlling Alliance, namely, Susan Browne, Charles Browne and
11 Laurence Leafer, have disciplinary histories for actual and alleged
12 violations of the securities laws of other jurisdictions," and failing
13 "to disclose to investors that 30 percent of the money they invested
14 went to Prime Atlantic, Inc. in the form of a commission;" and

15 (i) obtained over \$46 million in approximately 11 months
16 from investors on the basis of the foregoing false representations and
17 concealments, and others, of which funds defendants DAVID LEE HALSEY
18 and BRACCUS LUCIEN GIAVANNO received approximately \$1.6 million each,
19 defendant JONATHAN WALTER LANG received approximately \$4.3 million
20 (one half of which defendant LANG paid to the originating independent
21 contractors), and defendant LAURENCE CROWELL LEAFER received
22 approximately \$1.02 million.

23 OVERT ACTS

24 In furtherance of the conspiracy and to effect its objects, the
25 following overt acts, among others, were committed in the Southern
26 District of California, and elsewhere:

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- 1 1. In or about October, 1997, defendant LAURENCE CROWELL
2 LEAFER introduced defendants SUSAN DENICE BROWNE and
3 CHARLES EDWARD BROWNE of Alliance to defendant DAVID LEE
4 HALSEY of Prime Atlantic.
- 5 2. In or about October, 1997, defendants SUSAN DENICE BROWNE,
6 CHARLES EDWARD BROWNE, LAURENCE CROWELL LEAFER, DAVID LEE
7 HALSEY and JONATHAN WALTER LANG met in Alliance's office in
8 San Diego, California, to evaluate whether Prime Atlantic
9 would raise funds for Alliance and to discuss the
10 commission that Alliance would pay to Prime Atlantic.
- 11 3. On or about November 1, 1997, defendant SUSAN DENICE BROWNE
12 on behalf of Alliance, and defendants DAVID LEE HALSEY and
13 BRACCUS LUCIEN GIAVANNO on behalf of Prime Atlantic signed
14 an "Independent Sales Organization Agreement," which
15 provided that Prime Atlantic would have the exclusive right
16 to raise funds for Alliance, and Alliance would pay Prime
17 Atlantic a "selling fee" of 30% on all funds raised.
- 18 4. On or about March 30, 1998 and March 31, 1998, defendants
19 SUSAN DENICE BROWNE, CHARLES EDWARD BROWNE, DAVID LEE
20 HALSEY and BRACCUS LUCIEN GIAVANNO conducted a sales and
21 marketing orientation meeting for the contractors selling
22 the Alliance investment at the Marriott Sawgrass Resort in
23 Ponte Verde, Florida.
- 24 5. On or about June 15, 1998 and June 16, 1998, defendants
25 SUSAN DENICE BROWNE and CHARLES EDWARD BROWNE, BRACCUS
26 LUCIEN GIAVANNO and JONATHAN WALTER LANG held a sales
27 meeting at Alliance's office in San Diego, California.

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

1 (e) induced investors to send money to Alliance by
2 materially false, fraudulent, and misleading representations that
3 Alliance's leases were arms-length transactions with a diverse group
4 of independent companies;

5 (f) induced investors to send money to Alliance by
6 materially false, fraudulent, and misleading representations that the
7 Alliance leasing program was based on sound business practices;

8 (g) induced investors to send money to Alliance by
9 materially false, fraudulent, and misleading representations regarding
10 the identity, integrity and business acumen of the persons running
11 Alliance;

12 (h) induced investors to send money to Alliance by
13 intentionally concealing the fact that on July 24, 1998 the State of
14 Mississippi issued "Summary Cease and Desist Orders" against each
15 defendant which stated that defendants had violated the laws of that
16 state by, among other things, failing "to disclose to investors that
17 persons controlling Alliance, namely, Susan Browne, Charles Browne and
18 Laurence Leafer, have disciplinary histories for actual and alleged
19 violations of the securities laws of other jurisdictions," and failing
20 "to disclose to investors that 30 percent of the money they invested
21 went to Prime Atlantic, Inc. in the form of a commission;" and

22 (i) obtained over \$46 million in approximately 11 months
23 from investors on the basis of the foregoing false representations and
24 concealments, and others, of which funds defendants DAVID LEE HALSEY
25 and BRACCUS LUCIEN GIAVANNO received approximately \$1.6 million
26 each, defendant JONATHAN WALTER LANG received approximately
27 \$4.3 million (one half of which defendant LANG paid to the originating
28

1 independent contractors), and defendant LAURENCE CROWELL LEAFER
2 received approximately \$1.02 million.

3 3. On or about the dates set forth below, in the Southern
4 District of California and elsewhere, defendants SUSAN DENICE BROWNE,
5 CHARLES EDWARD BROWNE, LAURENCE CROWELL LEAFER, DAVID LEE HALSEY,
6 BRACCUS LUCIEN GIAVANNO and JONATHON WALTER LANG, for the purpose of
7 executing and attempting to execute the aforementioned scheme to
8 defraud and to obtain money and property by false and fraudulent
9 pretenses, representations, and promises, did cause to be placed in
10 a United States post office or other authorized depository for mail
11 matter, items to be delivered by the United States Postal Service
12 according to the directions thereon, and caused to be deposited items
13 to be sent and delivered by private and commercial interstate
14 carriers, as set forth below:

COUNT	DATE	SENDER	ADDRESSEE	ITEM
2	05/28/98	Robert Nolan Dana Point, CA	Alliance Leasing San Diego, CA	Acknowledgment and Consent Letter
3	06/13/98	Luchus Paul Smith Pasadena, CA	Alliance Leasing, San Diego, CA	Acknowledgment and Consent Letter
4	06/25/98	Alliance Leasing San Diego, CA	Bernice Jones Alpine, CA 91901	Welcome Letter
5	07/14/98	Alliance Leasing San Diego, CA	Robert & Virginia Bell Las Vegas, NV	Welcome Letter
6	07/17/98	Shirley Stahlhut Troy, IL 62294	Alliance Leasing San Diego, CA	Acknowledgment and Consent Letter
7	09/21/98	Alliance Leasing San Diego, CA	Kenneth Honea, La Mirada, CA	Acknowledgment and Consent Letter
8	06/10/98	Alliance Leasing San Diego, CA	Galen Ott Alton, IL 62002	Welcome Letter
9	06/09/98	Alliance Leasing San Diego, CA	Allan Palansky Los Angeles, CA	Welcome Letter
10	07/31/98	Alliance Leasing San Diego, CA	Dewitt Scott Overland, MO	Alliance Newsletter

1	11	08/18/98	Alliance Leasing San Diego, CA	Tom Buckner Douglas, GA	Equipment Management Agreement
2	12	06/05/98	Alliance Leasing San Diego, CA	Paul Diehl Bellville, IL	Acknowledgment and Consent Letter
3	13	08/25/98	Leonard Bogdan (MC) R. Burnadz (INV) Port St. Lucie, FL	Alliance Leasing San Diego, CA	Equipment Management Agreement (By Federal Express)
4	14	08/25/98	Gary Rohr O'Fallon, IL	Alliance Leasing San Diego, CA	Acknowledgment and Consent Letter
5	15	08/26/98	Alliance Leasing San Diego, CA	Terrence Short Murray, UT 84107	Equipment Management Agreement
6	16	08/26/98	John Shea Lakeside, CA	Alliance Leasing San Diego, CA	Acknowledgment and Consent Letter
7	17	08/29/98	James Ball Lake Elsinore, CA	Alliance Leasing San Diego, CA	Acknowledgment and Consent Letter
8	18	08/31/98	Alliance Leasing San Diego, CA	Santiago Gomez Spring Valley, CA	Equipment Management Agreement
9	19	09/08/98	Alliance Leasing San Diego, CA	Christopher Kelly Port St. Lucie, FL	Equipment Management Agreement
10	20	09/17/98	Alliance Leasing San Diego, CA	Ron Grooms W. Chester, OH	Equipment Management Agreement
11	21	09/19/98	Alliance Leasing San Diego, CA	Richard Flores Livermore, CA	Equipment Management Agreement
12	22	9/25/98	Matt Rettick (MC) R. Grayson (INV) Cross Plains, TN	Alliance Leasing San Diego, CA	Equipment Management Agreement (By Express Mail)

20
21 All in violation of Title 18, United States Code, Sections 1341 and 2.

22 Count 23

23 (Conspiracy)

24 1. Beginning on a date unknown to the grand jury, and
25 continuing thereafter until October, 1998, within the Southern
26 District of California, and elsewhere, defendants SUSAN DENICE BROWNE,
27 CHARLES EDWARD BROWNE, LAURENCE CROWELL LEAFER, DAVID LEE HALSEY,
28 BRACCUS LUCIEN GIAVANNO and JONATHAN WALTER LANG did knowingly

1 Defendants SUSAN DENICE BROWNE and CHARLES EDWARD BROWNE caused
2 Alliance to make the following commission payments to Prime Atlantic
3 on or about the dates and in the amounts set forth below:

OVERT ACT	DATE	AMOUNT
1	01/14/98	\$ 16,500.00
2	01/15/98	\$ 25,500.00
3	01/20/98	\$ 39,000.00
4	01/23/98	\$ 23,235.40
5	01/27/98	\$ 20,730.00
6	01/29/98	\$ 15,900.00
7	02/02/98	\$ 10,500.00
8	02/02/98	\$ 40,680.00
9	02/03/98	\$ 16,500.00
10	02/05/98	\$ 26,678.08
11	02/09/98	\$ 13,500.00
12	02/10/98	\$ 24,000.12
13	02/11/98	\$ 17,520.00
14	02/12/98	\$ 10,763.67
15	02/17/98	\$ 100,160.70
16	02/18/98	\$ 52,500.00
17	02/18/98	\$ 94,945.22
18	02/19/98	\$ 15,600.00
19	02/23/98	\$ 43,610.24
20	02/24/98	\$ 26,850.00
21	02/27/98	\$ 12,000.00
22	03/02/98	\$ 63,598.80
23	03/03/98	\$ 47,123.21
24	03/04/98	\$ 48,149.03
25	03/06/98	\$ 64,800.00
26	03/09/89	\$ 172,893.60
27	03/11/98	\$ 51,000.00

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28	03/12/98	\$ 32,685.00
29	03/16/98	\$ 15,299.28
30	03/17/98	\$ 16,500.00
31	03/19/98	\$ 42,987.44
32	03/23/98	\$ 40,500.00
33	03/25/98	\$ 57,573.34
34	03/26/98	\$ 10,500.00
35	04/01/98	\$ 35,327.25
36	04/02/98	\$ 112,377.30
37	04/06/98	\$ 37,264.41
38	04/08/98	\$ 32,318.92
39	04/09/98	\$ 69,197.61
40	04/13/98	\$ 43,774.65
41	04/16/98	\$ 35,785.56
42	04/20/98	\$ 39,000.00
43	04/21/98	\$ 64,958.32
44	04/22/98	\$ 17,285.49
45	04/25/98	\$ 53,510.78
46	04/26/98	\$ 60,000.00
47	05/01/98	\$ 25,500.00
48	05/05/98	\$ 65,474.50
49	05/06/98	\$ 92,584.94
50	05/07/98	\$ 78,716.12
51	05/11/98	\$ 19,455.74
52	05/12/98	\$ 90,713.88
53	05/14/98	\$ 64,033.16
54	05/19/98	\$ 137,743.22
55	05/21/98	\$ 82,917.62
56	05/21/98	\$ 33,000.00
57	05/26/98	\$ 48,910.09
58	05/26/98	\$ 151,007.08

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59	05/28/98	\$ 127,533.51
60	06/02/98	\$ 85,044.78
61	06/04/98	\$ 34,375.58
62	06/05/98	\$ 38,023.31
63	06/11/98	\$ 219,991.02
64	06/15/98	\$ 124,480.92
65	06/17/98	\$ 213,532.74
66	06/23/98	\$ 358,705.36
67	06/24/98	\$ 58,592.90
68	06/26/98	\$ 123,942.31
69	06/30/98	\$ 86,756.10
70	07/07/98	\$ 349,083.37
71	07/10/98	\$ 172,584.53
72	07/16/98	\$ 257,097.18
73	07/21/98	\$ 247,463.42
74	07/23/98	\$ 109,888.02
75	07/28/98	\$ 336,622.68
76	07/30/98	\$ 190,635.88
77	08/05/98	\$ 603,211.73
78	08/11/98	\$ 653,175.46
79	08/20/98	\$ 368,401.49
80	08/26/98	\$ 141,240.02
81	09/02/98	\$1,632,339.27
82	09/09/98	\$ 197,016.17
83	09/10/98	\$ 708,263.56
84	09/17/98	\$ 588,244.98
85	09/24/98	\$1,203,035.93

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1 Defendants DAVID LEE HALSEY AND BRACCUS LUCIEN GIAVANNO caused
2 Prime Atlantic to make, and defendant BRACCUS LUCIEN GIAVANNO
3 received, the following payments on or about the dates and in the
4 amounts set forth below:

OVERT ACT	DATE	AMOUNT
86	02/18/98	\$ 12,954.76
87	02/19/98	\$ 19,659.36
88	03/10/98	\$ 23,052.48
89	04/03/98	\$ 14,983.64
90	05/07/98	\$ 12,344.66
91	05/08/98	\$ 10,478.65
92	05/13/98	\$ 11,311.36
93	05/19/98	\$ 18,365.76
94	05/22/98	\$ 11,055.68
95	05/27/98	\$ 20,134.28
96	05/29/98	\$ 17,004.47
97	06/03/98	\$ 11,339.30
98	06/10/98	\$ 32,178.80
99	06/12/98	\$ 16,597.46
100	06/18/98	\$ 28,312.21
101	06/24/98	\$ 47,827.38
102	06/30/98	\$ 16,525.64
103	07/02/98	\$ 11,567.48
104	07/08/98	\$ 46,544.45
105	07/13/98	\$ 23,011.27
106	07/17/98	\$ 28,029.87
107	07/21/98	\$ 32,995.12
108	07/23/98	\$ 14,651.74
109	07/29/98	\$ 44,883.02
110	07/31/98	\$ 25,418.12
111	08/06/98	\$ 80,429.03

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112	08/13/98	\$ 87,100.95
113	08/21/98	\$ 50,126.94
114	08/26/98	\$ 18,832.00
115	09/3/98	\$ 218,045.24
116	09/09/98	\$ 26,268.82
117	09/11/98	\$ 94,435.14
118	09/17/98	\$ 78,432.66
119	09/25/98	\$ 160,484.79

Defendants DAVID LEE HALSEY and BRACCUS LUCIEN GIAVANNO caused Prime Atlantic to make, and defendant DAVID LEE HALSEY received, the following payments on or about the dates and in the amounts set forth below:

OVERT ACT	DATE	AMOUNT
120	02/18/98	\$ 12,954.76
121	02/19/98	\$ 19,659.36
122	03/10/98	\$ 23,052.48
123	04/03/98	\$ 14,983.64
124	05/07/98	\$ 12,344.66
125	05/08/98	\$ 10,478.65
126	05/13/98	\$ 11,311.36
127	05/19/98	\$ 18,365.76
128	05/22/98	\$ 11,055.68
129	05/27/98	\$ 20,134.28
130	05/29/98	\$ 17,004.47
131	06/03/98	\$ 11,339.30
132	06/10/98	\$ 32,178.80
133	06/12/98	\$ 16,597.46
134	06/18/98	\$ 28,312.21
135	06/24/98	\$ 47,827.38
136	06/30/98	\$ 16,525.64

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137	07/02/98	\$ 11,567.48
138	07/08/98	\$ 46,544.45
139	07/13/98	\$ 23,011.27
140	07/17/98	\$ 28,029.87
141	07/21/98	\$ 32,995.12
142	07/23/98	\$ 14,651.74
143	07/29/98	\$ 44,883.02
144	07/31/98	\$ 25,418.12
145	08/06/98	\$ 80,429.03
146	08/13/98	\$ 87,100.95
147	08/21/98	\$ 50,126.94
148	08/26/98	\$ 18,832.00
149	09/03/98	\$ 218,045.24
150	09/09/98	\$ 26,268.82
151	09/11/98	\$ 94,435.14
152	09/17/98	\$ 78,432.66
153	09/25/98	\$ 160,484.79

Defendants DAVID LEE HALSEY and BRACCUS LUCIEN GIAVANNO caused Prime Atlantic to make, and defendant LAURENCE CROWELL LEAFER received, the following payments on or about the dates and in the amounts set forth below:

OVERT ACT	DATE	AMOUNT
154	02/18/98	\$ 12,954.76
155	02/19/98	\$ 19,659.36
156	03/10/98	\$ 23,052.48
157	04/03/98	\$ 14,983.64
158	05/07/98	\$ 12,344.66
159	05/08/98	\$ 10,478.65
160	05/13/98	\$ 11,311.36
161	05/19/98	\$ 18,365.76

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162	05/22/98	\$ 11,055.68
163	05/27/98	\$ 20,134.28
164	05/29/98	\$ 17,004.47
165	06/03/98	\$ 11,339.30
166	06/10/98	\$ 16,089.40
167	06/18/98	\$ 14,156.11
168	06/24/98	\$ 23,913.69
169	07/08/98	\$ 23,272.22
170	07/13/98	\$ 11,505.64
171	07/17/98	\$ 14,014.94
172	07/21/98	\$ 16,497.56
173	07/29/98	\$ 22,441.51
174	07/31/98	\$ 12,709.06
175	08/06/98	\$ 40,214.52
176	08/13/98	\$ 43,550.48
177	08/21/98	\$ 25,063.47
178	09/03/98	\$ 109,022.62
179	09/09/98	\$ 13,134.41
180	09/11/98	\$ 47,217.57
181	09/17/98	\$ 39,216.33
182	09/25/98	\$ 80,242.39

Defendants DAVID LEE HALSEY and BRACCUS LUCIEN GIAVANNO caused Prime Atlantic to make, and defendant JONATHAN WALTER LANG received, the following payments, on or about the dates and in the amounts set forth below:

OVERT ACT	DATE	AMOUNT
183	12/26/97	\$ 13,800.00
184	01/16/98	\$ 10,500.00
185	01/21/98	\$ 19,500.00
186	01/26/98	\$ 11,617.70

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187	01/28/98	\$ 10,365.00
188	02/03/98	\$ 21,090.00
189	02/18/98	\$ 41,080.35
190	02/19/98	\$ 72,222.61
191	02/24/98	\$ 19,050.00
192	02/25/98	\$ 13,425.00
193	02/27/98	\$ 13,351.96
194	03/03/98	\$ 31,799.40
195	03/04/98	\$ 20,561.61
196	03/05/98	\$ 21,074.51
197	03/06/98	\$ 32,400.00
198	03/10/98	\$ 81,220.94
199	03/12/98	\$ 22,050.00
200	03/13/98	\$ 14,167.50
201	03/20/98	\$ 20,743.72
202	03/24/98	\$ 18,000.00
203	03/26/98	\$ 25,036.67
204	03/27/98	\$ 17,564.64
205	04/02/98	\$ 17,663.62
206	04/03/98	\$ 51,688.65
207	04/07/98	\$ 15,632.20
208	04/09/98	\$ 14,659.46
209	04/10/98	\$ 27,098.80
210	04/14/98	\$ 17,087.34
211	04/17/98	\$ 17,892.78
212	04/21/98	\$ 19,500.00
213	04/22/98	\$ 32,119.61
214	04/23/98	\$ 22,759.93
215	04/29/98	\$ 13,500.00
216	04/30/98	\$ 18,463.13
217	05/07/98	\$ 26,855.58

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218	05/08/98	\$ 25,494.96
219	05/13/98	\$ 29,596.60
220	05/19/98	\$ 62,560.07
221	05/22/98	\$ 30,676.74
222	05/27/98	\$ 53,638.58
223	05/29/98	\$ 38,136.89
224	05/29/98	\$ 17,359.96
225	06/03/98	\$ 34,272.39
226	06/05/98	\$ 29,749.45
227	06/10/98	\$ 79,067.41
228	06/12/98	\$ 51,288.39
229	06/18/98	\$ 26,699.83
230	06/24/98	\$ 76,940.58
231	06/25/98	\$ 23,715.23
232	06/29/98	\$ 21,150.37
233	06/30/98	\$ 32,271.16
234	07/02/98	\$ 26,762.79
235	07/08/98	\$ 91,039.15
236	07/13/98	\$ 66,585.14
237	07/17/98	\$ 74,820.90
238	07/21/98	\$ 112,915.80
239	07/21/98	\$ 24,115.67
240	07/23/98	\$ 47,144.01
241	07/29/98	\$ 97,707.14
242	07/31/98	\$ 55,317.15
243	08/06/98	\$ 183,411.95
244	08/13/98	\$ 233,994.59
245	08/21/98	\$ 142,177.23
246	08/26/98	\$ 54,961.13
247	08/31/98	\$ 38,903.76
248	09/03/98	\$ 410,975.23

249	09/09/98	\$ 90,851.56
250	09/11/98	\$ 210,934.14
251	09/17/98	\$ 213,615.47
252	09/23/98	\$ 39,468.81
253	09/25/98	\$ 430,515.62

Defendant BRACCUS LUCIEN GIAVANNO made the following payments toward the purchase of a house located at 1224 Ocean Front, Neptune Beach, Florida on or about the dates and in the amounts set forth below:

OVERT ACT	DATE	AMOUNT
254	10/05/98	\$ 300,000.00
255	10/12/98	\$ 46,126.08

All in violation of Title 18, United States Code, Section 1956(h).

Count 24

(Conspiracy)

1. Beginning on a date unknown to the grand jury, and continuing through in or about October 15, 1999, in the Southern District of California and elsewhere, defendants SUSAN DENICE BROWNE and CHARLES EDWARD BROWNE knowingly conspired to defraud the United States for the purposes of impeding, impairing, obstructing, and defeating the lawful functions of the Internal Revenue Service in the ascertainment, computation, assessment, and collection of income taxes, by deceitful and dishonest means.

2. It was part of the conspiracy that defendants SUSAN DENICE BROWNE and CHARLES EDWARD BROWNE:

(a) failed to report to the Internal Revenue Service income that they received totaling more than \$581,000 for 1996, 1997 and 1998;

1 (b) prepared and filed materially false individual federal
2 income tax returns for 1996 and 1998 that intentionally omitted
3 substantial income that they received; and

4 (c) failed to file a tax return for 1997.

5 OVERT ACTS

6 In furtherance of the conspiracy and to effect its objects, the
7 following overt acts were committed within the Southern District of
8 California, and elsewhere:

9 1. On or about September 15, 1998, defendants SUSAN DENICE
10 BROWNE and CHARLES EDWARD BROWNE signed their 1996 U.S.
11 Individual Income Tax Return filed with the Internal
12 Revenue Service.

13 2. On or about October 15, 1999, defendants SUSAN DENICE
14 BROWNE and CHARLES EDWARD BROWNE signed their 1998 U.S.
15 Individual Income Tax Return filed with the Internal
16 Revenue Service.

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

18 DATED: May 29, 2001.

19 A TRUE BILL:

20

21

Foreperson

22 GREGORY A. VEGA
23 United States Attorney

24 By: _____
25 STEPHEN P. CLARK
26 Assistant U.S. Attorney

27 _____
28 DANIEL E. BUTCHER
Assistant U.S. Attorney