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FOR IMMEDIATE RELEASE
FEBRUARY 13, 2007
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PRESIDENT OF SOFTWARE DEVELOPMENT COMPANY PLEADS GUILTY TO TAX EVASION AND FILING FALSE TAX RETURN

SAN FRANCISCO – United States Attorney Kevin V. Ryan announced that Brian Troy Aberle pleaded guilty on February 9, 2007, to one count of tax evasion and one count of filing a false corporate tax return. This guilty plea is the result of an investigation by the Internal Revenue Service Criminal Investigation.

According to the plea agreement, beginning in 1995, Mr. Aberle was the president and sole shareholder of United Business Technologies, Inc. (UBT), a software development company. In 1998, Mr. Aberle created BTA Properties, a trust set up to manage real estate. After creating BTA Properties, Mr. Aberle stopped paying himself wages from UBT and instead wrote checks payable to cash, which were cashed. The cash was then used to purchase cashier's checks payable to BTA Properties. The cashier's checks were then exchanged for other cashier's checks that were either deposited into Mr. Aberle's personal bank account or used to pay his personal expenses. The checks to cash were listed as subcontractor fees and loans to stockholders on the corporate tax return (but not reported as income on his individual income tax return.)

In pleading guilty, Mr. Aberle, 34, specifically admitted that in 1999, he diverted \$486,207 in cash from his business, and \$172,877 in 2000. He also failed to report rental income received in 1999 and 2000.

Mr. Aberle was indicted by a federal grand jury on March 9, 2006. He was charged with two counts of tax evasion in violation of 26 U.S.C. § 7201 and two counts of filing a false tax return in violation of 26 U.S.C. § 7206(1).

Under the plea agreement, Mr. Aberle pleaded guilty to one count of tax evasion and one count of filing a false corporate tax return.

The sentencing of Mr. Aberle is scheduled for April 12, 2007, before Judge Martin J Jenkins in San Francisco. The maximum statutory penalty for a violation of 26 U.S.C. § 7201 is five years and a fine of \$250,000, plus restitution. The maximum statutory penalty for a violation of 26 U.S.C. § 7206(1) is three years and a fine of \$250,000. However, any sentence following conviction would be imposed by the court after consideration of the U.S. Sentencing Guidelines and the federal statute governing the imposition of a sentence, 18 U.S.C. § 3553.

David Denier is the Assistant U.S. Attorney who is prosecuting the case with the assistance of Kathy Tat.

Further Information:

A copy of this press release may be found on the U.S. Attorney's Office's website at www.usdoj.gov/usao/can.

Electronic court filings and further procedural and docket information are available at <https://ecf.cand.uscourts.gov/cgi-bin/login.pl>.

Judges' calendars with schedules for upcoming court hearings can be viewed on the court's website at www.cand.uscourts.gov.

All press inquiries to the U.S. Attorney's Office should be directed to Luke Macaulay at (415) 436-6757 or by email at Luke.Macaulay@usdoj.gov.

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