

Feb 2, 2012

STEVEN M. LARIMORE  
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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
**12-60020-CR-ZLOCH/ROSENBAUM**

NO. \_\_\_\_\_

18 U.S.C. § 1349

26 U.S.C. § 7201

18 U.S.C. § 981(a)(1)(C)

UNITED STATES OF AMERICA

v.

STEVEN CROSS a/k/a IRA SAPIRMAN,  
ISRAEL CAMPOS, and  
MARK CANTRELL,

Defendants.

\_\_\_\_\_ /

INFORMATION

The United States Attorney charges that:

GENERAL ALLEGATIONS

At all times relevant to the time frame of this Information:

1. Calder Race Course, Inc., (hereinafter referred to as "Calder") conducted thoroughbred racing on its approximately 220 acre facility in Miami Gardens, Florida. Calder was owned by Churchill Downs, Incorporated (hereinafter referred to as "CDI"), which was headquartered in Kentucky.

2. From in or about 1992 through in or about March 2008, defendant STEVEN CROSS a/k/a IRA SAPIRMAN (hereinafter referred to as "CROSS") was the track superintendent at Calder and was in charge of maintaining the dirt track, the training track, the turf race course, and the barn areas of Calder.

3. As part of his duties as track supervisor, CROSS ordered chemicals, such as herbicides and fungicides, which were purportedly used to maintain the race tracks and the grounds of Calder.

4. From at least as early as 1998 through in or about March 2008, CROSS ordered chemicals from Delta Supply, which was owned by defendant ISRAEL CAMPOS (hereinafter referred to as "CAMPOS"). In or about May 2003, CAMPOS formed Maintenance Distributors, Inc., but utilized another person's name as the incorporator, president, and registered agent. Maintenance Distributors, Inc., primarily sold janitorial supplies to commercial businesses.

5. Defendant MARK CANTRELL (hereinafter referred to as "CANTRELL") owned Marquee Enterprises, Inc. (hereinafter referred to as "Marquee") and A-JEM Industries, Inc. (hereinafter referred to as "A-JEM"), which were incorporated in the State of Florida and had their principal place of business in Hollywood, Florida. Marquee was in the business of selling janitorial supplies to commercial businesses.

6. As part of his duties as track supervisor, CROSS would hire or recommend that Calder hire tradesmen and other workers. From at least in or about 2004 through in or about March 2008, Calder utilized the services of a plumbing contractor (hereinafter referred to as the "Plumbing Contractor") to clean the drains and to do other plumbing work at Calder.

7. From at least in or about 2005 through in or about 2007, Calder utilized the services of a welding contractor (hereinafter referred to as the "Welding Contractor") for welding work.

8. From in or about 2005 through in or about March 2008, Calder utilized the services of a painting contractor (hereinafter referred to as the "Painting Contractor") to paint the barns. The Painting Contractor was owned by an employee of Calder who was supervised by CROSS.

COUNT 1

(Conspiracy to Commit Mail Fraud and Wire Fraud, 18 U.S.C. § 1349)

9. The General Allegations portion of this Information is realleged and expressly incorporated herein as if set forth in full.

10. From at least in or about 1998 through in or about March 2008, in Broward and Miami-Dade Counties, in the Southern District of Florida, and elsewhere, the defendants,

STEVEN CROSS a/k/a IRA SAPIRMAN,  
ISRAEL CAMPOS, and  
MARK CANTRELL,

knowingly combined, conspired, confederated, and agreed with each other and with others known and unknown to the United States Attorney to commit offenses against the United States of America, that is:

a. to devise and intend to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, and for the purpose of executing, and attempting to execute, such scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, to knowingly cause to be delivered by mail and by commercial interstate carrier according to the directions thereon, certain matters and things, in violation of Title 18, United States Code, Section 1341 (Mail Fraud); and

b. to devise and intend to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, to

knowingly transmit and cause to be transmitted by means of wire communication in interstate commerce, certain signs, writings, signals, and sounds, in violation of Title 18, United States Code, Section 1343 (Wire Fraud).

#### THE OBJECTIVE OF THE CONSPIRACY

11. The objective of the conspiracy was to enrich the defendants and their coconspirators by illegally obtaining money from Calder through a kickback scheme, which scheme included the submission of fraudulent invoices and delivery tickets reflecting that chemicals had been delivered to Calder, when, in fact, said chemicals were not delivered.

#### THE MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which defendants CROSS, CAMPOS, CANTRELL, and the other coconspirators sought to accomplish the objective of the conspiracy included the following:

##### The Chemical Vendors

12. Prior to 1998, defendant CROSS and defendant CAMPOS agreed to participate in a scheme in which CAMPOS would submit fraudulent invoices and delivery tickets to Calder for chemicals that would never be delivered, and that he and CROSS would split the proceeds received from Calder.

13. In or about December 1999, defendant CROSS and defendant CANTRELL agreed to participate in a scheme in which CANTRELL would submit fraudulent invoices and delivery tickets to Calder for chemicals that were never delivered with CANTRELL and CROSS splitting the proceeds received from Calder.

14. CROSS would telephone orders to CAMPOS and to CANTRELL for chemicals

purportedly needed by Calder.

15. CAMPOS and CANTRELL would prepare delivery tickets purporting that chemicals had, in fact, been delivered to Calder, which delivery tickets CROSS would sign, falsely reflecting that the chemicals had been received by Calder.

16. After signing the delivery ticket, CROSS would submit the fraudulent delivery ticket to the accounting department at Calder.

17. CAMPOS and CANTRELL would submit invoices to Calder, either by United States mail or hand delivery, fraudulently requesting payment for the delivery of the chemicals.

18. In or about November 2006 through in or about March 2008, CAMPOS began utilizing Maintenance Distributors, Inc., in order to submit fraudulent invoices to Calder for payment on orders for chemicals that were never delivered.

19. At least 80% of the chemicals invoiced to Calder by Delta Supply and Maintenance Distributors, Inc., were never delivered to Calder.

20. None of the chemicals invoiced to CALDER by CANTRELL were ever delivered to Calder.

21. Calder would issue checks drawn on its account at PNC Bank, N.A., in payment for the chemicals purportedly provided to Calder. The checks were delivered to CAMPOS and CANTRELL either by the United States mail or the checks would be picked up at Calder.

22. CAMPOS deposited the checks from Calder into the bank accounts of Delta Supply and Maintenance Distributors, Inc., at the South Florida branches of Bank Atlantic, SunTrust N.A., and Union Planter's Bank (now known as Regions Bank), and withdrew cash from those accounts by issuing checks to himself and to employees of Delta Supply and

Maintenance Distributors, Inc., in amounts up to \$6,000. The employees would cash the checks issued to them and return all or a large portion of the cash to CAMPOS.

23. CANTRELL either cashed the checks that he received from Calder or deposited the checks that he received from Calder into the bank account of Marquee or A-JEM at a South Florida branch of Wachovia Bank, N.A., and then wrote checks to cash.

24. The payments which CROSS caused to be made by Calder to Delta Supply, Maintenance Distributors, Inc., and Marquee were drawn on an account at PNC Bank, N.A., headquartered in Pennsylvania, and the process of negotiating and clearing such payments included interstate wire transmissions.

25. CAMPOS would generally meet CROSS at Calder and deliver cash in payment of CROSS'S share of the fraudulently obtained proceeds.

26. CANTRELL would generally meet CROSS either at Calder or in Broward County and deliver cash in payment of CROSS'S share of the fraudulently obtained proceeds.

27. CANTRELL made payments on a lease of a Chevrolet Corvette on behalf of CROSS.

28. In or about 1998 through March 2008, CAMPOS fraudulently obtained checks from Calder totaling approximately \$2 million, which proceeds CAMPOS split with CROSS.

29. From in or about December 1999 through March 2008, CANTRELL fraudulently obtained checks from Calder totaling approximately \$1.5 million, which proceeds CANTRELL split with CROSS.

#### The Three Contractors

30. CROSS told the Plumbing Contractor, the Welding Contractor, and the Painting

Contractor (hereinafter collectively referred to as the “Three Contractors”) that he needed to get paid from the proceeds of the work they performed.

31. CROSS would assist the Three Contractors in bidding and billing the contracts in order to ensure that there was enough money for him to be paid.

32. From in or about 2004 through in or about April 2005, the Plumbing Contractor paid CROSS’ credit card bills and other bills totaling approximately \$120,000.

33. CROSS formed a corporation, All Source, USA, Inc., (hereinafter referred to as “All Source”), and named another person as the sole owner and officer. CROSS directed the Three Contractors to issue checks to All Source. CROSS directed the Three Contractors to put “supplies” in the memo section of the check, even though the checks issued by the vendors were not for payment of supplies.

34. CROSS would tell the Three Contractors how much they should pay to All Source.

35. From in or about April 2005 through in or about March 2008, the Three Contractors paid “kick-backs” to CROSS through All Source totaling approximately \$1 million.

All in violation of Title 18, United States Code, Section 1349.

## COUNT 2

(Tax Evasion, 26 U.S.C. § 7201)

36. Paragraphs 1 through 8 of the General Allegations portion and paragraphs 12 through 35 of Count 1 of the Information are realleged and incorporated herein by reference.

37. On or about October 14, 2008, at Broward County, in the Southern District of Florida, and elsewhere, defendant,

MARK CANTRELL,

a resident of Hollywood, Florida, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2005, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, he stated that his taxable income for the calendar year 2005 was the sum of \$82,499, and that the amount of tax due and owing thereon was the sum of \$18,056. In fact, as he then and there knew, his taxable income for the calendar year 2005 was the sum of \$203,757, upon which taxable income there was owing to the United States of America an income tax of \$53,352.

All in violation of Title 26, United States Code, Section 7201.

COUNT 3

(Tax Evasion, 26 U.S.C. § 7201)

38. Paragraphs 1 through 8 of the General Allegations portion and paragraphs 12 through 35 of Count 1 of the Information are realleged and incorporated herein by reference.

39. On or about December 4, 2007, at Broward County, in the Southern District of Florida, and elsewhere, defendant,

STEVEN CROSS a/k/a IRA SAPIRMAN,

a resident of Hollywood, Florida, who during calendar year 2006 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his spouse to the United States of America for the calendar year 2006, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with the Internal

Revenue Service. In that income tax return, it was stated that their joint taxable income for the calendar year 2006 was the sum of \$71,716, and that the amount of tax due and owing thereon was the sum of \$11,046. In fact, as he then and there knew, he had failed to include the moneys he had received from CAMPOS and CANTRELL and income received by All Source from which he paid personal expenses, and their joint taxable income for the calendar year 2006 was the sum of \$556,226, upon which taxable income there was owing to the United States of America an income tax of \$156,884.

All in violation of Title 26, United States Code, Section 7201.

**MAIL AND WIRE FRAUD FORFEITURE**

1. Paragraphs 1 through 8 of the General Allegations portion and paragraphs 12 through 35 of Count 1 of this Information are re-alleged and incorporated by reference as though fully set forth herein for the purpose of alleging forfeitures to the United States of America pursuant to the provisions of Title 28, United States Code, Section 2461 and Title 18, United States Code, Section 981(a)(1)(C) and the procedures outlined at Title 21, United States Code, Section 853.

2. Upon conviction of the offense alleged in Count 1 of the Information, the defendants,

STEVEN CROSS a/k/a IRA SAPIRMAN and  
ISRAEL CAMPOS,

shall forfeit to the United States all property, real and personal, constituting proceeds obtained from the afore-stated offenses and all property traceable to such property, which for defendant CROSS equals the sum of \$4,500,000, which for defendant CAMPOS equals \$2,000,000, which

represents the respective amounts involved in the violation alleged in Count 1 of this Information.

3. Pursuant to Title 21, United States Code, Section 853(p), if any of the forfeitable property, or any portion thereof, as a result of any act or omission of the defendant:

- (1) cannot be located upon the exercise of due diligence;
- (2) has been transferred, or sold to, or deposited with a third party;
- (3) has been placed beyond the jurisdiction of the Court;
- (4) has been substantially diminished in value; or
- (5) has been commingled with other property which cannot be subdivided

without difficulty; it is the intent of the United States to seek the forfeiture of other property of the defendant up to the value of the above-described forfeitable property.

All pursuant to Title 28, United States Code, Section 2461; Title 18, United States Code, Section 981(a)(1)(C); and Title 21, United States Code, Section 853.

  
WIFREDO A. FERRER  
UNITED STATES ATTORNEY

  
JEFFREY N. KAPLAN  
ASSISTANT UNITED STATES ATTORNEY