



*United States Attorney  
Southern District of New York*

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CONTACT: U.S. ATTORNEY'S OFFICE  
HERBERT HADAD, YUSILL SCRIBNER,  
REBEKAH CARMICHAEL  
PUBLIC INFORMATION OFFICE  
(914) 993-1900, (212) 637-2600

IRS CRIMINAL INVESTIGATION  
JOSEPH FOY  
(212) 436-1032

**TWO ARE CHARGED BY U.S. IN CRIMINAL TAX FRAUD SCHEME  
INVOLVING WESTCHESTER BUSINESS ENTERPRISES**

MICHAEL J. GARCIA, the United States Attorney for the Southern District of New York, and KEVIN BROWN, the Acting Commissioner of the Internal Revenue Service ("IRS"), announced the filing late yesterday of an Indictment charging YEHEZKEL ELIA and DAVID ELYAHO with tax fraud conspiracy and related crimes arising out of their respective roles in Westchester companies owned and operated by ELIA, including SneakerMania, Inc., PizzaMania Inc. and Final Touch Jewelry, Inc. (collectively referred to as the "ELIA CORPORATIONS").

The Indictment charges ELIA and ELYAHO with conspiring to impair and impede the lawful functioning of the IRS in ascertaining the accurate taxes due from Final Touch Jewelry and further charges that in furtherance of that conspiracy ELYAHO maintained a book where he chronicled the cash that he and ELIA siphoned from the business, while both claimed no or minimal income on their respective tax returns.

ELIA is charged with conspiracy, evasion of more than \$800,000 in corporate taxes due from the ELIA CORPORATIONS, evasion of more than \$800,000 in personal income taxes due to the IRS, and signing numerous fraudulent corporate and individual tax returns. ELYAHO is charged with conspiracy and personal tax evasion.

Mr. GARCIA thanked the Internal Revenue Service, Criminal Investigation and Examination Divisions, for their work in the case.

Assistant United States Attorney CYNTHIA K. DUNNE is in charge of the prosecution.

The charges contained in the Indictment are merely accusations, and the defendants are presumed innocent unless and until proven guilty.

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