IN THE UNITED STATES DISTRICT COURT

FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	**CRIMINAL NO. 10_____**
v.	:	**DATE FILED: 9/30/10**
MICHAEL CHOI **SUNG MAHN GANG** **HEE CHAN BANG and** **KEUN S. HWANG**	: : :	**VIOLATIONS:** **18 U.S.C. § 371 (conspiracy – 1 count)** **18 U.S.C. § 1001 (false statements – 7 counts)** **26 U.S.C. § 7206(1) (filing false tax returns – 3 counts)** **18 U.S.C. § 2 (aiding and abetting)**

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

At all times relevant to this indictment, except where otherwise noted:

The Defendants

1. Defendant MICHAEL CHOI was an attorney licensed to practice law in the Commonwealth of Pennsylvania, who owned and managed Choi and Associates, P.C., a law firm located at 7848 Old York Road, Elkins Park PA 19027, and formerly located at 1001 West Cheltenham Avenue, Suite 101, Melrose Park, PA 19027.

2. Defendant MICHAEL CHOI, through Choi and Associates, P.C. ("Choi and Associates"), provided and purported to provide, in exchange for money, legal services to assist persons who were not United States citizens or nationals (referred to hereinafter as "aliens" or "alien clients") in obtaining visas, alien registration cards, and other immigration and labor

benefits that would allow the aliens to enter, remain and work in the United States (collectively referred to hereinafter as "petitions").

3. Defendant MICHAEL CHOI, through Choi and Associates, provided alien clients with immigration consulting and legal services. Defendant CHOI gave cash and legal services to owners of businesses to induce the business owners to sign petitions as the petitioning employer falsely indicating that the petitioning business intended to employ, or did employ, the alien beneficiary.

4. Defendant SUNG MAHN GANG was the owner of the Ginza Restaurant, located at 801 Montgomery Avenue, Narberth PA.

5. Defendant HEE CHAN BANG was the owner of the Han Chon Restaurant, located at 6783 North 5th Street, Philadelphia PA.

6. Defendant KEUN S. HWANG was the owner of Musictown Incorporated ("Musictown"), a karaoke bar and club located at 6201 North Front Street, Philadelphia PA.

7. Subjects A, B, C, D, E, F and G, known to the grand jury and referred to herein, were all born in Korea. They entered the United States at different times between 1998 and 2005 and resided in the Commonwealth of Pennsylvania and elsewhere.

Relevant Immigration Law and Proceedings

8. The Department of Labor ("DOL") was an agency within the executive branch of the government of the United States.

9. The Immigration and Naturalization Service ("INS") was an agency within the executive branch of the government of the United States that subsequently merged with other agencies of the federal government to form the Department of Homeland Security. On March 1,

2003, the responsibility for providing immigration-related services and benefits such as lawful permanent residency and immigrant and non-immigrant employment-based visas was transferred from the INS to United States Citizenship and Immigration Services ("USCIS"), an agency within the Department of Homeland Security.

10. When the INS/USCIS issued an alien who had emigrated to the United States an Alien Registration Receipt Card, Form I-551, commonly referred to as a "green card," the alien became a lawful permanent resident who could work and live in the United States indefinitely and eventually be eligible for United States citizenship.

11. As used in this indictment, the term "petitioner" refers to an authorized official of a business who files an employment-based immigration petition. The term "petitioning business" refers to the business listed on an employment-based immigration petition as the employer or proposed employer. The term "beneficiary" refers to the proposed alien worker listed on an employment-based immigration petition.

12. One program through which an alien could obtain a green card was the Alien Employment Certification Program ("AECP"), a government program administered by DOL and INS/USCIS. Under the AECP, United States employers who could not find qualified labor in the United States could hire aliens to fill those positions.

13. The AECP permitted an alien to apply for an immigrant visa to enter the United States for the purpose of performing skilled or unskilled labor for an employer in the United States. If approved, this employment-based visa allowed the alien to come to the United States and apply for lawful permanent residence in the United States.

(a) In order to receive an immigrant visa to perform skilled or unskilled labor in the United States, the alien first had to obtain a formal certification from the Secretary of Labor that there were insufficient United States workers willing and qualified to perform the labor in question, and that employment of the alien would not adversely affect the wages and working conditions of United States workers similarly employed (the "Labor Certification").

(b) In order to obtain a Labor Certification, the alien's prospective employer (the "employer" or the "petitioning employer") was required to file with the DOL an Application for Alien Employment Certification, known as a Form ETA 750 (the "application" or ETA 750"). This application was required to be completed and signed under penalty of perjury by both the petitioning employer and the alien. In Part A of the ETA 750, the employer represented that the employer had a specific job to fill; described the nature, location, terms and requirements of the job; and listed the name, address, and immigration status of the alien seeking the job. In Part B of the ETA 750, the alien listed his name, address, biographical information and immigration status; described his experience and qualifications for the job the employer was offering; and represented that he was qualified and willing to accept the job.

(c) Once the ETA 750 was signed and completed, the alien's petitioning employer was required to file the application with the DOL through a state employment agency. The state employment agency reviewed the application for completeness, ensured that the employer was offering the prevailing wage for the job listed in the application, and oversaw any recruitment and advertising that the employer might be required to do as part of the certification process. Once the state agency completed this portion of the certification process, the agency forwarded the ETA 750 to the appropriate DOL regional office for final determination. The

regional office reviewed the application and then either issued a Labor Certification on behalf of the Secretary of Labor or denied the application. The Labor Certification consisted of a stamp and signature affixed to the application by an appropriate DOL certifying officer.

(d) On March 28, 2005, the DOL revised its permanent labor certification system and replaced Form ETA 750 with Form ETA 9089 ("ETA-9089"), which could be submitted directly by the petitioning employer to a DOL regional certifying office either electronically or by mail. Like the ETA 750, the ETA-9089 was required to be completed and signed under penalty of perjury by both the petitioning employer and the alien. In addition, the ETA-9089 required the employer to certify whether any remuneration had been received in exchange for submission of the application.

(e) If the DOL approved the ETA 750/ETA-9089 application and issued a Labor Certification, the alien's petitioning employer could then file an Immigration Petition for Alien Worker, known as a Form I-140 ("I-140"), with the INS/USCIS on the alien's behalf. If approved, the I-140 resulted in the issuance of an immigrant visa number to the alien, and ultimately the issuance of a visa if it was available for the particular country from which the alien was emigrating.

14. In those instances where the number of aliens seeking to emigrate from a particular country exceeded the annual allotment of visas issued by the United States Department of State ("State Department"), the State Department issued periodic bulletins listing specific visa dates for each country. If the "priority date" associated with an alien's approved application was prior to the visa date set by the State Department in its bulletin, an actual visa was issued, the alien was permitted to enter the United States – or, in the case of those individuals applying from

within the United States, adjust their status to that of lawful permanent resident through the filing of an I-140 and Form I-485, Application to Adjust Status, with INS/USCIS. Significantly, the "priority date" was considered to be the date of the original filing of the Form ETA 750 with DOL.

15. Once a Labor Certification was approved, at any time prior to when the alien obtained lawful permanent resident status from INS/USCIS, the petitioning employer could seek to substitute the beneficiary of the approved Labor Certification. In those instances where the I-140 had not yet been filed, the petitioning employer could substitute another alien for the original beneficiary of the Labor Certification by notifying INS/USCIS and filing a new Part B of the ETA 750 for the substitute beneficiary. In those instances where the I-140 had already been filed, the petitioning employer could substitute another alien for the original beneficiary of the Labor Certification by withdrawing the original I-140 and re-submitting the approved Labor Certification with a new Part B for the substitute beneficiary, as well as a new I-140. For each of these substitution methods, the substitute beneficiary retained the visa priority date of the original beneficiary.

16. Sections 655 and 656 of Title 20, Code of Federal Regulations, required that as part of the labor certification process, the alien had to work in the job described/offered, and the petitioning employer had to pay the wage described/offered. Moreover, a petitioning employer could not seek or receive payment for any activity related to obtaining labor certifications, or recoup costs incurred in filing and processing the petition and related documents. Such prohibited payments or costs included reimbursement for attorney or filing fees, or payments for kickbacks or bribes.

17. Forms ETA 750, ETA-9089, I-140 and I-485 were applications required by the immigration laws of the United States and the rules prescribed thereunder.

18. Petitioners and beneficiaries commonly hired attorneys and other representatives to represent them in dealing with DOL and the USCIS. An attorney or other representative who wished to represent a petitioner or beneficiary was required to file a Notice of Entry of Appearance as Attorney or Representative ("Form G-28") with the corresponding immigration filing. The Form G-28 stated that the petitioner/beneficiary had granted authority to a specific attorney or representative to act on his or her behalf, and that the USCIS was allowed to correspond with the petitioner/beneficiary directly through the assigned attorney or representative.

The Conspiracy

19. Between in or around early 2001, until at least June 10, 2008, in the Eastern District of Pennsylvania and elsewhere, defendants

MICHAEL CHOI,
SUNG MAHN GANG,
HEE CHAN BANG and
KEUN S. HWANG,

together with others known and unknown to the grand jury, agreed, combined, and conspired to:

(a) defraud the United States by impeding, impairing, obstructing and defeating the lawful governmental functions of the Department of Labor and the Department of Homeland Security, United States Citizenship and

Immigration Services, in their administration of the Alien Employment Certification Program; and

(b) commit offenses against the United States, that is:

(1) to knowingly subscribe as true, under penalty of perjury under Section 1746 of Title 28, United States Code, false statements with respect to material facts in applications, affidavits and other documents required by the immigration laws and regulations prescribed thereunder, and to knowingly present any such applications, affidavits and other documents which contained any such false statements and which failed to contain any reasonable basis in law and fact, in violation of Title 18, United States Code, Section 1546(a); and

(b) in matters within the jurisdiction of the Executive Branch of the United States, to knowingly and willfully make and cause to be made materially false, fictitious and fraudulent statements and representations, in violation of Title 18, United States Code, Section 1001(a)(2).

MANNER AND MEANS

It was a part of the conspiracy that:

20. Defendant MICHAEL CHOI, assisted by others known and unknown to the grand jury, including an individual known to the grand jury and identified for purposes of this

indictment as "S.C.," enlisted aliens residing in Korea who had no intention of emigrating to the United States to have their names placed on applications for employment-based visas (I-140s).

21. Defendant MICHAEL CHOI, assisted by S.C., advised aliens who were not authorized to work in the United States that an alien could obtain authorization to enter and remain in the United States by applying for an employment-based visa (an I-140).

22. Defendant MICHAEL CHOI, assisted by S.C., advised aliens who were not authorized to work in the United States, that by being substituted on an existing application for an employment-based visa (an I-140), they could "cut the line" and obtain expedited authorization to enter and remain in the United States, without having to work at the supposed petitioning business.

23. Defendant MICHAEL CHOI and S.C. solicited and accepted payments as high as $60,000 from aliens in exchange for filing petitions, applications and other labor immigration documents that would allow the aliens to apply for and obtain authorization to work and remain in the United States. Defendant CHOI and S.C. used part of these payments to pay bribes and kickbacks to owners of businesses as described in paragraph 24, below.

24. Defendant MICHAEL CHOI and S.C. gave cash and legal services to owners of businesses, including defendants SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG, and an individual known to the grand jury and identified for purposes of this indictment as "M.E.," to induce the business owners to sign petitions as the petitioning employer, falsely indicating that the petitioning business intended to employ or did employ the alien beneficiary.

25. Defendant MICHAEL CHOI acted as the attorney and representative for businesses that were listed as petitioners on fraudulent employment-based immigration petitions.

26. Defendant MICHAEL CHOI acted as the attorney and representative for aliens who were listed as beneficiaries on fraudulent employment-based immigration petitions.

27. Defendants MICHAEL CHOI, SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG, assisted by S.C., listed businesses owned by defendants GANG, BANG, HWANG and others on visa petitions, thereby falsely stating on the petitions that the particular company listed on the petition intended to hire the alien beneficiary named in the petition.

28. Defendant MICHAEL CHOI and S.C. charged substitute beneficiaries fees in amounts as high as $60,000 for the services of Choi and Associates, even though the purported petitioning employer never intended to hire the substitute beneficiary, and even though the substitute beneficiary was not qualified for the non-existent job.

29. Defendants MICHAEL CHOI, SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG, assisted by S.C. and others known and unknown to the grand jury, knowingly prepared and caused to be prepared petitions and supporting documents that contained false, fictitious and fraudulent statements as to the following material facts:

a. The existence of a job for the alien;

b. The qualification of the alien for the fictitious position; and

c. The wage to be paid to the alien.

30. Defendants MICHAEL CHOI, SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG, and S.C., presented and caused to be presented, to DOL and INS/USCIS,

petitions and supporting documents that contained false, fictitious and fraudulent statements as to the following:

a. The existence of a job for the alien;

b. The qualification of the alien for the fictitious position; and

c. The wage to be paid to the alien.

31. Defendants MICHAEL CHOI, SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG, and S.C., presented and caused to be presented to INS/USCIS fraudulent payroll checks and fraudulent forms W-2 that falsely indicated that the named aliens were employed by the businesses owned by defendants GANG, BANG, HWANG and others.

32. Defendants SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG presented and caused to be presented to the Social Security Administration ("SSA") and the Internal Revenue Service ("IRS") fraudulent forms W-2 that falsely indicated that the named aliens were employed by the businesses owned by defendants GANG, BANG, HWANG and others.

OVERT ACTS

In furtherance of the conspiracy, defendants MICHAEL CHOI, SUNG MAHN GANG, HEE CHAN BANG and KEUN S. HWANG committed and caused others to commit the following overt acts, among others, in the Eastern District of Pennsylvania and elsewhere:

Alien A

1. On or about April 27, 2001, defendant MICHAEL CHOI submitted and caused to be submitted to DOL, an Application for Alien Employment Certification or ETA 750,

purporting to be signed under penalty of perjury by defendant SUNG MAHN GANG, which was false in several material respects, in that in Part A of the ETA 750, the form represented that GANG's restaurant, Ginza Restaurant, had a specific job to fill; described the nature, location, terms and requirements of the job; and listed the name, address, and immigration status of an alien, known to the grand jury, as the alien seeking the job ("original beneficiary 1"), when as defendant CHOI knew, defendant GANG had no specific job to fill for which original beneficiary 1 was qualified.

2. In or around late 2001, defendant MICHAEL CHOI approached defendant SUNG MAHN GANG and obtained GANG's agreement for CHOI to list GANG's restaurant, Ginza Restaurant, as the sponsoring employer for an unknown individual or individuals on INS/USCIS and DOL forms, even though the unknown individual or individuals did not and would not work at the restaurant, so as to enable the unknown individual or individuals fraudulently to receive green cards, in exchange for defendant CHOI's payment of cash to GANG.

3. On or about September 27, 2002, defendant MICHAEL CHOI and S.C. paid defendant SUNG MAHN GANG approximately $20,000 in cash in exchange for defendant GANG's agreement for CHOI to list GANG's restaurant, Ginza Restaurant, as the sponsoring employer for an unknown individual on INS/USCIS and DOL forms, even though the unknown individual did not and would not work regularly at the restaurant, so as to enable that unknown individual fraudulently to receive a green card.

4. Also on or about September 27, 2002, S.C., at the direction of defendant MICHAEL CHOI, presented a written security agreement to defendant SUNG MAHN GANG, which agreement purported to secure a "loan" of $25,084 from S.C. to defendant GANG, but in

reality was drafted and executed to secure defendant GANG's performance of his corrupt agreement to permit his restaurant, Ginza Restaurant, to be listed by defendant CHOI as the sponsoring employer for an unknown individual or individuals on INS/USCIS and DOL forms, even though the unknown individual or individuals did not and would not work at the restaurant, so as to enable the unknown individual or individuals fraudulently to receive green card(s).

5. On or about October 11, 2002, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing Form I-140 Petition for EB-3 (Skilled Worker) classification, listing Ginza Restaurant as the Petitioner for Alien A, who had been substituted as the beneficiary in place of original beneficiary 1. The letter also referenced several INS/USCIS and DOL forms sent from CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by the defendant, MICHAEL CHOI, and advised that CHOI and ASSOCIATES had submitted and caused to be submitted, the following INS/USCIS and DOL forms in support of Alien A's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant MICHAEL CHOI, listing Ginza Restaurant as the petitioner for Alien A. The restaurant's address was listed as 801 Montgomery Avenue, Narberth, PA 19072.

(b) Immigrant Petition for Alien Worker, Form I-140, signed by defendant MICHAEL CHOI, listing Ginza Restaurant as the petitioner for Alien A. The restaurant's address was listed as 801 Montgomery Avenue, Narberth PA 19072.

(c) Application For Alien Employment Certification, Form ETA 750, signed under penalty of perjury by defendant SUNG MAHN GANG, listing Ginza Restaurant's address at 801 Montgomery Avenue, Narberth PA 19072, dated April 29, 2001.

(d) Ginza Restaurant's Letter in support of Alien A's petition (Form I-140 Petition for Immigration Classification in the EB-3 category), purportedly signed by defendant SUNG MAHN GANG, sent to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479, dated October 11, 2002.

(e) A Certificate of Employment on behalf of Alien A's petition, which stated falsely that Alien A had worked as a Japanese specialty cook for five years at a restaurant in Seoul, Korea.

6. On or about October 16, 2002, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing an Application for Adjustment of Status for Alien A. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by S.C. at the direction of defendant CHOI and advised that CHOI had submitted and caused to be submitted the following INS/USCIS and DOL forms in support of Alien A's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by S.C. at the direction of defendant MICHAEL CHOI, and by Alien A.

(b) Application to Register Permanent Resident or Adjustment of Status, Form I-485, signed by S.C. at the direction of defendant MICHAEL CHOI, and by Alien A.

(c) Supplement A to Form I-485, signed by S.C. at the direction of defendant MICHAEL CHOI, and by Alien A.

(d) Biographic Information, Form G-325, signed by Alien A.

7. On various occasions starting in or around September 2003, and ending in or around July 2004, each date being a separate overt act, defendant SUNG MAHN GANG, in exchange for cash and checks supplied by defendant MICHAEL CHOI and S.C., issued fraudulent payroll checks to Alien A on a bi-weekly basis.

8. On or about January 21, 2004, defendant SUNG MAHN GANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a fraudulent form W-2 for Alien A, falsely stating that Ginza Restaurant had paid wages to Alien A in the amount of $7,200 during 2003.

9. On or about June 9, 2004, defendants MICHAEL CHOI and SUNG MAHN GANG prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter purporting to be on the letterhead of Ginza Restaurant, which was false in several material respects, in that it stated falsely that Alien A had been working as a Japanese chef at Ginza Restaurant since August 2003, at a salary of $474 per week, when as both defendants CHOI and

GANG knew, Alien A had never worked full time at Ginza Restaurant, and had never held the position of Japanese chef, but had only worked at the restaurant on rare occasions, as a kitchen helper, not a Japanese chef.

10. In or about mid-2004, defendants MICHAEL CHOI and SUNG MAHN GANG submitted and caused to be submitted to INS/USCIS fraudulent payroll checks written on the bank account of Ginza Restaurant that falsely indicated that Alien A was employed by Ginza Restaurant.

Alien B

11. In or around early 2001, defendant MICHAEL CHOI approached defendant HEE CHAN BANG and obtained BANG's agreement for CHOI to list BANG's restaurant, Han Chon Restaurant, as the sponsoring employer for unknown individuals on INS/USCIS and DOL forms, even though the unknown individuals did not and would not work at the restaurant, so as to enable those unknown individuals fraudulently to receive green cards, in exchange for defendant CHOI's payment of cash to BANG and defendant CHOI's agreement to provide legal work for BANG and his employees free of charge.

12. On or about April 18, 2001, defendant MICHAEL CHOI submitted and caused to be submitted to DOL, an Application for Alien Employment Certification or ETA 750, signed under penalty of perjury by defendant HEE CHAN BANG, which was false in several material respects, in that in Part A of the ETA 750, BANG represented that he had a specific job to fill; described the nature, location, terms and requirements of the job; and listed the name, address, and immigration status of Alien B as the alien seeking the job, when as both defendants CHOI and BANG knew, BANG had no specific job to fill for which Alien B was qualified.

13. On or about April 15, 2002, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing Form I-140 Petition for EB-3 (Skilled Worker) classification, listing Han Chon Restaurant as the Petitioner for Alien B. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by S.C. at the direction of the defendant, MICHAEL CHOI, and advised that CHOI and ASSOCIATES had submitted and caused to be submitted, the following INS/USCIS and DOL forms in support of Alien B's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by S.C. at the direction of defendant MICHAEL CHOI, listing a person known to the grand jury as the lawyer for Alien B.

(b) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by S.C. at the direction of defendant MICHAEL CHOI, listing a person known to the grand jury as the lawyer for Han Chon Restaurant, and listing Han Chon Restaurant as the petitioner for Alien B. The restaurant's address was listed as was listed as 6783 North 5th Street, Philadelphia PA 19126.

(c) Immigrant Petition for Alien Worker, Form I-140, signed by S.C. at the direction of defendant MICHAEL CHOI, listing Han Chon Restaurant as the petitioner for Alien B. The restaurant's address was listed as 6783 North 5th Street, Philadelphia PA 19126.

(d) Application For Alien Employment Certification, Form ETA 750, signed under penalty of perjury by defendant HEE BANG CHAN, listing Han Chon Restaurant's address as 6783 North 5th Street, Philadelphia PA 19126, and dated April 18, 2001.

(e) Han Chon Restaurant's Letter in support of Alien B's petition (Form I-140 Petition for Immigration Classification in the EB-3 category), signed by defendant HEE CHAN BANG, sent to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479.

(f) A Certificate of Employment on behalf of Alien B's petition, which stated falsely that Alien B had worked as a chief cook for six years at a restaurant in Flushing, New York.

14. On or about August 14, 2002, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing an Application for Adjustment of Status for Alien B. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by S.C. at the direction of defendant CHOI and advised that CHOI had submitted or caused to be prepared and submitted the following INS/USCIS and DOL forms in support of Alien B's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant MICHAEL CHOI and Alien B.

(b) Application to Register Permanent Resident or Adjustment of Status, Form I-485, signed by S.C. at the direction of defendant MICHAEL CHOI, and by Alien B.

(c) Supplement A to Form I-485, signed by S.C. at the direction of defendant MICHAEL CHOI, and by Alien B.

(d) Biographic Information, Form G-325, signed by Alien B.

15. On or about January 15, 2004, defendant HEE CHAN BANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a fraudulent form W-2 for Alien B, falsely stating that Han Chon Restaurant had paid wages to Alien B in the amount of $17,100 during 2003.

16. On or about June 2, 2004, defendants MICHAEL CHOI and HEE CHAN BANG prepared and submitted and caused to be prepared and submitted to INS/USCIS in Philadelphia, PA a letter purporting to be on the letterhead of Han Chon Restaurant, which was false in several material respects, in that it stated falsely that Alien B had been working as a specialty chef at Han Chon Restaurant since April 2003, at a salary of $474 per week, when as both defendants CHOI and BANG knew, Alien B had not worked at Han Chon Restaurant at any time.

17. On or about June 19, 2006, defendant HEE CHAN BANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a fraudulent form W-2 for Alien B, falsely stating that Han Chon Restaurant had paid wages to Alien B in the amount of $16,150 during 2004.

Alien C

18. On or about April 30, 2001, defendant MICHAEL CHOI submitted and caused to be submitted to DOL, an Application for Alien Employment Certification or ETA 750 signed under penalty of perjury by defendant HEE CHAN BANG, which was false in several material respects, in that in Part A of the ETA 750, BANG represented that he had a specific job to fill; described the nature, location, terms and requirements of the job; and listed the name, address, and immigration status of an alien, known to the grand jury, as the alien seeking the job ("original beneficiary 2"), when as both defendants CHOI and BANG knew, BANG had no specific job to fill for which original beneficiary 2 was qualified.

19. On or about December 30, 2002, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing Form I-140 Petition for EB-3 (Skilled Worker) classification, listing Han Chon Restaurant as the Petitioner for Alien C, who had been substituted as the beneficiary. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by defendant MICHAEL CHOI and advised that Choi and Associates had submitted and caused to be submitted, the following INS/USCIS and DOL forms in support of Alien C's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant MICHAEL CHOI, listing Han Chon Restaurant as the petitioner for Alien C. The restaurant's address was listed as 6783 North 5th Street, Philadelphia, PA 19126.

(b) Immigrant Petition for Alien Worker, Form I-140, signed by defendant MICHAEL CHOI, listing Han Chon Restaurant as the petitioner for Alien C. The restaurant's address was listed as 6783 North 5th Street, Philadelphia, PA 19126.

(c) Application For Alien Employment Certification, Form ETA 750, signed under penalty of perjury by HEE CHAN BANG and listing Han Chon Restaurant's address as 6783 North 5th Street, Philadelphia, PA 19126, dated April 30, 2001.

(d) Han Chon Restaurant's Letter in support of Alien C's petition (Form I-140 Petition for Immigration Classification in the EB-3 category), signed by defendant HEE CHAN BANG, sent to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479.

(e) A Certificate of Employment on behalf of Alien C's petition, which stated falsely that Alien C had worked as a cuisine chef for over three years at a restaurant in Seoul, Korea.

20. On or about December 30, 2002, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing an Application for Adjustment of Status for Alien C. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by defendant MICHAEL CHOI and advised that CHOI had submitted or caused

to be prepared and submitted the following INS/USCIS and DOL forms in support of Alien C's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant CHOI and Alien C.

(b) Application to Register Permanent Resident or Adjustment of Status, Form I-485, signed by defendant CHOI and Alien C.

(c) Supplement A to Form I-485, signed by defendant CHOI and Alien C.

(d) Biographic Information, Form G-325, signed by Alien C.

21. On or about June 26, 2004, defendants MICHAEL CHOI and HEE CHAN BANG prepared and submitted and caused to be prepared and submitted to INS/USCIS in Philadelphia, PA a letter purporting to be on the letterhead of Han Chon Restaurant, which was false in several material respects, in that it stated falsely that Alien C had been working as a chef specializing in Korean cuisine at Han Chon Restaurant since February 21, 2004, at a salary of $24,700 per year, and that Han Chon Restaurant intended to continue to employ Alien C as a permanent member of the staff, when, as defendants CHOI and BANG well knew, Alien C had never worked at Han Chon Restaurant at any time.

22. On various occasions starting in or around February 2004 and ending in or around October 2006, each date being a separate overt act, defendant HEE CHAN BANG, assisted by a person known to the grand jury ("person number one"), in exchange for cash and checks supplied by defendant MICHAEL CHOI and persons acting on his behalf, including S.C. and Alien C, issued fraudulent payroll checks to Alien C on a bi-weekly basis.

23. In or around the end of January 2005, defendant HEE CHAN BANG delivered to defendant MICHAEL CHOI a fraudulent form W-2 for Alien C, reflecting that Han Chon Restaurant had paid wages to Alien C during 2004 in the amount of $20,900, when defendants CHOI and BANG well knew that Han Chon Restaurant had not paid any wages to Alien C during 2004.

24. In or around the end of January 2005, defendant MICHAEL CHOI submitted and caused to be submitted to INS/USCIS a fraudulent form W-2 for Alien C and a Form 1040 United States individual income tax return for Alien C, both of which reflected that Han Chon Restaurant had paid wages to Alien C in the amount of $20,900 during 2004, when defendant CHOI well knew that Han Chon Restaurant had not paid any wages to Alien C during 2004.

25. On or about January 11, 2006, defendant HEE CHAN BANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a fraudulent form W-2 for Alien C, reflecting that Han Chon Restaurant had paid wages to Alien C in the amount of $19,950 during 2005, when defendant BANG well knew that Han Chon Restaurant had not paid any wages to Alien C during 2005.

26. On or about June 19, 2006, defendant HEE CHAN BANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a fraudulent form W-2 for Alien C, reflecting that Han Chon Restaurant had paid wages to Alien C in the amount of $20,900 during 2004, when defendant BANG well knew that Han Chon Restaurant had not paid any wages to Alien C during 2004.

27. On or about January 26, 2007, defendant HEE CHAN BANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a

fraudulent form W-2 for Alien C, reflecting that Han Chon Restaurant had paid wages to Alien C in the amount of $19,000 during 2006, when defendant BANG well knew that Han Chon Restaurant had not paid any wages to Alien C during 2006.

Alien D

28. In or around late 2002, defendant MICHAEL CHOI approached defendant KEUN S. HWANG and obtained HWANG's agreement for CHOI to list HWANG's bar/club, Musictown, as the sponsoring employer for unknown individuals on INS/USCIS and DOL forms, even though the unknown individuals did not and would not work at the bar/club, so as to enable those unknown individuals fraudulently to receive green cards, in exchange for defendant CHOI's payment of cash to HWANG and his agreement to provide legal work to HWANG or his designees free of charge.

29. On or about January 10, 2003, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing Form I-140 Petition for EB-3 (Skilled Worker) classification, listing Musictown as the Petitioner for Alien D. The letter also referenced several INS/USCIS and DOL forms sent from CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by a person known to the grand jury and advised that Choi and Associates had submitted and caused to be submitted, the following INS/USCIS and DOL forms in support of Alien D's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant CHOI, listing Musictown as the petitioner for Alien

D. The bar/club's address was listed as 6101 North Front Street, Philadelphia, PA 19120.

(b) Application to Register Permanent Resident or Adjustment of Status, Form I-485, signed by defendant CHOI, and by Alien D.

(c) Supplement A to Form I-485, signed by defendant CHOI and by Alien D.

(d) Immigrant Petition for Alien Worker, Form I-140, signed by defendant CHOI, listing Musictown as the petitioner for Alien D. The bar/club's address was listed as 6101 North Front Street, Philadelphia, PA 19120.

(e) Musictown's Letter in support of Alien D's petition (Form I-140 Petition for Immigration Classification in the EB-3 category), signed by defendant HWANG, sent to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479.

30. In or around late January 2003, S.C., acting at the direction of defendant MICHAEL CHOI, paid defendant KEUN S. HWANG $8,000 in exchange for defendant HWANG's corrupt agreement to allow defendant CHOI to list defendant HWANG's bar/club, Musictown, as the sponsoring employer for Alien D on INS/USCIS and DOL forms, even though Alien D did not and would not work at the bar/club, so as to enable Alien D fraudulently to receive a green card.

31. On or about April 20, 2005, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter purporting to be on the letterhead of Musictown, and signed by defendant KEUN S. HWANG, which was false in several material respects, in that it stated falsely that Alien D had been working as a Specialty chef at Musictown

since February 2004, at a salary of $475 per week, $24,700 per year, when as both defendants CHOI and HWANG knew, Alien D had never worked at Musictown, had never held the position of Specialty chef there, and had never been earned or been paid any wages by Musictown.

32. On various occasions starting on or about February 14, 2004 and ending on or about April 9, 2005, each date being a separate overt act, defendant KEUN S. HWANG, in exchange for cash and checks supplied by defendant MICHAEL CHOI and persons acting defendant CHOI's behalf, including S.C., issued fraudulent payroll checks to Alien D on a bi-weekly basis.

33. In or around the end of January, 2005, defendant KEUN S. HWANG delivered to defendant MICHAEL CHOI a fraudulent form W-2 for Alien D, falsely reflecting that Musictown had paid wages to Alien D in the amount of $21,850 during 2004, when defendant HWANG well knew that Musictown had not paid any wages to Alien D during 2004.

34. Also in or around the end of January, 2005, defendant KEUN S. HWANG submitted and caused to be submitted to the Social Security Administration and the Internal Revenue Service, a fraudulent form W-2 for Alien D, falsely reflecting that Musictown had paid wages to Alien D in the amount of $21,850 during 2004, when defendant HWANG well knew that Musictown, Inc. had not paid any wages to Alien D during 2004.

35. On or about April 22, 2005, defendant MICHAEL CHOI submitted and caused to be submitted to INS/USCIS a fraudulent form W-2 for Alien D and a fraudulent Form 1040 United States individual income tax return for Alien D, both of which reflected that Musictown had paid wages to Alien D in the amount of $21,850 during 2004, when defendant CHOI well knew that Musictown had not paid any wages to Alien D during 2004.

Alien E

36. In or around 2001, defendant MICHAEL CHOI met a person known to the grand jury, who owned a small carry-out restaurant called Potomac Fish House, located at 3221 Rhode Island Avenue, Mount Rainier MD ("the fish house owner").

37. On or about May 9, 2005, defendant MICHAEL CHOI and S.C. met with Alien E and several other persons at the law offices of Choi and Associates. Defendant CHOI bragged to Alien E about his contacts with important political figures, stating that because of those contacts, he (CHOI) was able to have immigration documents approved quicker and easier than other lawyers. Defendant CHOI told Alien E that upon payment of a fee of $60,000, CHOI would obtain for Alien E an Alien Registration Receipt Card, commonly referred to as a "green card." Defendant CHOI demanded that his fee be paid in cash. At the initial May 9 meeting, Alien E paid $20,000 cash as an initial payment toward the $60,000 fee.

38. On or about June 20, 2005, Alien E met with defendant MICHAEL CHOI, signed immigration papers and, at the request of defendant CHOI, paid an additional $10,000 in cash toward the $60,000 fee demanded by defendant CHOI.

39. On or about June 23, 2005, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS in Philadelphia, PA a letter purporting to be on the letterhead of Potomac Fish House and purporting to be signed by the fish house owner, which was false in several material respects, in that the letter stated falsely that Alien E had been offered the position of fish cutter, and that Potomac Fish house intended to employ Alien E as a permanent member of the staff, when, as defendant CHOI knew, Alien E had never been offered

any position at Potomac Fish House, had never even been to the fish house, and in fact lived and worked in New York State.

40. On or about June 24, 2005, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing an Application for Adjustment of Status for Alien E and Form I-140 Petition for EB-3 (Skilled Worker) classification, listing Potomac Fish House as the Petitioner for Alien E, as well as several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by defendant MICHAEL CHOI and advised that CHOI had submitted or caused to be prepared and submitted the following INS/USCIS and DOL forms in support of Alien E's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant CHOI and Alien E.

(b) Immigrant Petition for Alien Worker, Form I-140, signed by defendant CHOI, listing Potomac Fish House as the petitioner for Alien E. The restaurant's address was listed as 3221 Rhode Island Avenue, Mt. Rainier, MD 20712.

(c) Application to Register Permanent Resident or Adjustment of Status, Form I-485, signed by defendant CHOI and Alien E.

(d) Supplement A to Form I-485, signed by defendant CHOI and Alien E.

(e) Biographic Information, Form G-325, signed by Alien E.

41. In or around early October 2005, at the direction of defendant MICHAEL CHOI, Alien E paid S.C. $20,000 more in cash toward the $60,000 fee demanded by defendant CHOI.

42. On or about November 8, 2005, defendant MICHAEL CHOI was notified that the petition that he had filed to adjust the status of Alien E had been denied by INS/USCIS.

43. From in or around mid-November 2005 until in or around early 2006, defendant MICHAEL CHOI told Alien E and Alien E's family that it was the fault of the INS/USCIS that Alien E's petition (for an Alien Registration Receipt Card, commonly referred to as a "green card") was denied – not defendant CHOI's fault. After that, CHOI threatened to have Alien E arrested if Alien E continued his efforts to have defendant CHOI return the $50,000 that Alien E had paid toward CHOI's $60,000 fee.

Alien F

44. On or about September 1, 2006, defendant MICHAEL CHOI met with M.E. and offered to pay $5,000 to M.E., if M.E. would sign papers pretending to sponsor Alien F at M.E.'s automotive repair garage, with the understanding that Alien F would not actually work at M.E.'s automotive repair garage.

45. Also on or about September 1, 2006, at the meeting between defendant MICHAEL CHOI and M.E., defendant CHOI gave M.E. an I-140 petition for Alien F and a letter prepared by CHOI purporting to be from M.E. addressed to the INS/USCIS, and paid M.E. $2,500 in cash in exchange for M.E.'s agreement to allow defendant CHOI to list M.E.'s business as the sponsoring employer for Alien F on INS/USCIS and DOL forms, even though Alien F did not and would not work at M.E.'s business, so as to enable Alien F fraudulently to receive a green card.

46. On or about October 3, 2006, defendant MICHAEL CHOI met with M.E. at Choi and Associates law offices. At this meeting, defendant CHOI obtained tax returns for M.E.'s business for 2003, 2004 and 2005, and documents signed by M.E. and listed in paragraph 47 below. Also at the meeting, defendant CHOI paid M.E. $2,500 – the second half of the $5,000 total payment that defendant CHOI had agreed to make to M.E. in exhange for M.E.'s promise to allow defendant CHOI to list M.E.'s business as the sponsoring employer for Alien F on INS/USCIS and DOL forms, even though Alien F did not and would not work at M.E.'s business, so as to enable Alien F fraudulently to receive a green card.

47. On or about October 16, 2006, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing an Application for Adjustment of Status for Alien F. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479. The letter was signed by defendant MICHAEL CHOI and advised that CHOI had submitted or caused to be prepared and submitted the following INS/USCIS and DOL forms in support of Alien F's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by defendant CHOI, listing M.E.'s business as the petitioner for Alien F. The address of M.E.'s business was listed as 1100 Spring Garden Street, Philadelphia, PA 19123.

(b) Immigrant Petition for Alien Worker, Form I-140, signed by defendant CHOI, listing M.E.'s business as the petitioner for Alien F. The address of

M.E.'s business was listed as 1100 Spring Garden Street, Philadelphia, PA 19123.

(c) A letter from M.E.'s business in support of Alien F's petition (Form I-140 Petition for Immigration Classification in the EB-3 category), signed by M.E., sent to Immigration and Naturalization Service, Vermont Service Center, 75 Lower Welden Street, Saint Albans, Vermont 05479.

48. On or about June 10, 2008, defendant MICHAEL CHOI convened a meeting with Alien F and M.E., to ask M.E. to sign a fraudulent letter addressed to INS/USCIS, in advance of Alien F's upcoming immigration interview. The letter, composed by defendant CHOI, falsely stated that M.E. offered Alien F permanent employment in the skilled position of Automobile Electronic Technician, at a wage of $33,800 per year, which salary M.E.'s business had the required resources to pay.

49. On or about June 16, 2008, Alien F's petition for an Alien Registration Receipt Card was approved by INS/USCIS.

Alien G

50. On or about March 30, 2007, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing Form I-140 Petition for EB-3 (Skilled Worker) classification, listing M.E.'s business as the Petitioner for Alien G, who had been substituted as beneficiary for another beneficiary. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to U.S. Department of Homeland Security, U.S. Citizenship and Immigration Services, Nebraska Service Center, P.O. Box 87140, Lincoln NE 68501-7140. The letter was signed by a person known to

the grand jury and advised that Choi and Associates had submitted and caused to be submitted, the following INS/USCIS and DOL forms in support of Alien G's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by a person known to the grand jury, listing M.E.'s business as the petitioner for Alien G. The address of M.E.'s business was listed as 1100 Spring Garden Street, Philadelphia, PA 19123.

(b) Immigrant Petition for Alien Worker, Form I-140, signed by a person known to the grand jury, listing M.E.'s business as the petitioner for Alien G. The address of M.E.'s business was listed as 1100 Spring Garden Street, Philadelphia, PA 19123.

(c) Application For Alien Employment Certification, Form ETA 750, bearing the name of defendant MICHAEL CHOI and signed under penalty of perjury by M.E., and listing the address of M.E.'s business as 1100 Spring Garden Street, Philadelphia, PA 19123, dated October 31, 2002.

(d) A forged letter in support of Alien G's petition (Form I-140 Petition for Immigration Classification in the EB-3 category), purportedly signed by M.E., sent to U.S. Department of Homeland Security, U.S. Citizenship and Immigration Services, Nebraska Service Center, P.O. Box 87140, Lincoln NE 68501-7140.

(e) A Certificate of Employment on behalf of Alien G's petition, that stated that Alien G had worked as an auto electric technician for five years in Seoul, Korea.

51. On or about April 26, 2007, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing an Application for Adjustment of Status for Alien G. The letter also referenced several INS/USCIS and DOL forms sent from defendant CHOI'S business address to U.S. Department of Homeland Security, U.S. Citizenship and Immigration Services, Nebraska Service Center, P.O. Box 87140, Lincoln NE 68501-7140. The letter was signed by a person known to the grand jury and advised that CHOI had submitted or caused to be prepared and submitted the following INS/USCIS and DOL forms in support of Alien G's petition:

(a) Notice of Entry of Appearance of Attorney or Representative, Form G-28, signed by a person known to the grand jury and Alien G.

(b) Application to Register Permanent Resident or Adjustment of Status, Form I-485, signed by a person known to the grand jury and Alien G.

(c) A forged letter in support of Alien G's petition (Form I-485 Petition to Adjust Status), purportedly signed by M.E., sent to U.S. Department of Homeland Security, U.S. Citizenship and Immigration Services, Nebraska Service Center, P.O. Box 87140, Lincoln NE 68501-7140

(d) Biographic Information, Form G-325, signed by Alien G.

52. On or about September 17, 2007, defendant MICHAEL CHOI caused a paralegal at Choi and Associates to transmit a facsimile to M.E. containing a Request for Evidence from USCIS for Alien G and requesting M.E. to provide Choi and Associates with 2002 and 2006 tax returns for M.E.'s business, despite the fact that M.E. had never heard of Alien G; had not interviewed Alien G; and had no intention of hiring Alien G. The facsimile transmission

mentioned defendant CHOI by name, stated that it was "imperative" that Choi and Associates receive the 2002 and 2006 tax returns for M.E.'s business "by today," and added that "we have tried to contact you numerous times about this urgent matter. We hope to hear from you today."

53. On or about September 18, 2007, defendant MICHAEL CHOI prepared and submitted and caused to be prepared and submitted to INS/USCIS a letter referencing a request for evidence in the case of Alien G, and attaching a 2002 tax return for M.E.'s business "to show evidence of [the sponsor's] ability to pay the beneficiary the offered wage since November 2, 2002."

54. On or about September 27, 2007, M.E. telephoned defendant MICHAEL CHOI in response to the facsimile transmission. Defendant CHOI told M.E. to fax him a copy of M.E.'s business tax return for 2006 for the immigration process. M.E. asked whether it would be better to deliver the tax return to CHOI at his law firm. Defendant CHOI responded that he would meet M.E. at the law firm, and that he would "take care of" M.E.

55. On or about December 7, 2007, defendant MICHAEL CHOI met with M.E. at Choi and Associates law offices. At this meeting, defendant CHOI obtained from M.E. his business tax returns for 2002 and 2006, which defendant CHOI had requested in the September 17, 2007 facsimile transmission, for the immigration process of Alien G. M.E. mentioned that he had never met this guy, and asked defendant CHOI to reassure him that there would not be any problems for M.E. Defendant CHOI assured M.E. that there would not be any problems.

56. Also during the meeting on December 7, 2007, defendant MICHAEL CHOI told M.E. that once the alien workers got approved, they are actually under appeal, but that M.E.

knew the deal: they would not have to be there, they just give you cash, then you cut them a check.

57. On or about June 6, 2008, Alien G's petition for an Alien Registration Receipt Card was approved by INS/USCIS.

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

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about October 16, 2006, at Melrose Park, in the Eastern District of Pennsylvania, and elsewhere, defendant

MICHAEL CHOI,

in a matter within the jurisdiction of the United States Citizenship and Immigration Services ("USCIS"), an agency of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations and falsified and concealed a material fact, in that defendant CHOI submitted a form I-140 to USCIS on behalf of Alien F, which stated that a person known to the grand jury and identified as M.E. had a full-time permanent position for Alien F at M.E.'s business, for which M.E.'s business would pay Alien F $33,800 per year, when, as defendant CHOI well knew, M.E. had no such position available for Alien F, and no intention of hiring Alien F for any position.

In violation of Title 18, United States Code, Section 1001.

COUNT THREE

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about October 16, 2006, at Melrose Park, in the Eastern District of Pennsylvania, and elsewhere, defendant

MICHAEL CHOI,

in a matter within the jurisdiction of the United States Citizenship and Immigration Services ("USCIS"), an agency of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations and falsified and concealed a material fact, in that defendant CHOI submitted a letter to USCIS on behalf of Alien F, signed by M.E. and composed by defendant CHOI, which stated that M.E.'s business was offering Alien F permanent employment as an auto electrical technician, for which M.E.'s business would pay Alien F $33,800 per year, when, as defendant CHOI well knew, M.E. had no such position available for Alien F, and no intention of hiring Alien F for any position.

In violation of Title 18, United States Code, Section 1001.

COUNT FOUR

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about January 26, 2007, at Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

HEE CHAN BANG,

in a matter within the jurisdiction of the Social Security Administration ("SSA") and the Internal Revenue Service ("IRS"), agencies of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations and falsified and concealed a material fact, in that defendant BANG caused to be submitted to SSA and IRS a fraudulent form W-2 for Alien C, that falsely stated that Han Chon Restaurant had paid wages to Alien C in the amount of $19,000 during 2006, when, as the defendant knew, Han Chon Restaurant had not paid any legitimate wages to Alien C during 2006, because, as the defendant well knew, Alien C had not worked at Han Chon Restaurant during 2006.

In violation of Title 18, United States Code, Section 1001.

COUNT FIVE

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about March 30, 2007, at Elkins Park, in the Eastern District of Pennsylvania, and elsewhere, defendant

MICHAEL CHOI,

in a matter within the jurisdiction of the United States Citizenship and Immigration Services ("USCIS"), an agency of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations and falsified and concealed a material fact, in that defendant CHOI submitted a forged letter to USCIS on behalf of Alien G, purportedly signed by M.E.,and composed by defendant CHOI, which stated that M.E.'s business was offering Alien G permanent employment as an auto electrical technician, for which M.E.'s business would pay Alien G $38,979.20 per year, when, as defendant CHOI well knew, M.E. had no knowledge that Alien G existed, no such position available for Alien G, and thus, no intention of hiring Alien G for any position.

In violation of Title 18, United States Code, Section 1001.

COUNT SIX

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about April 26, 2007, at Elkins Park, in the Eastern District of Pennsylvania, and elsewhere, defendant

MICHAEL CHOI,

in a matter within the jurisdiction of the United States Citizenship and Immigration Services ("USCIS"), an agency of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations and falsified and concealed a material fact, in that defendant CHOI submitted a forged letter to USCIS on behalf of Alien G, composed by defendant CHOI and purportedly signed by M.E., which stated that M.E.'s business was offering Alien G permanent long-term employment as an auto electrical technician, for which M.E.'s business would pay Alien G $18.74 per hour, when, as defendant CHOI well knew, M.E. had no knowledge that Alien G existed, no such position available for Alien G, and thus, was not offering to hire Alien G for any position.

In violation of Title 18, United States Code, Section 1001.

COUNT SEVEN

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about July 26, 2008, at Philadelphia, in the Eastern District of Pennsylvania, defendant

KEUN S. HWANG,

in a matter within the jurisdiction of the Federal Bureau of Investigation ("FBI") and the United States Department of Labor ("DOL"), agencies of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations in that defendant HWANG advised agents of the FBI and DOL that Alien D had worked at defendant HWANG's bar/club Musictown for a few years, when, as the defendant knew, Alien D had never worked at Musictown.

In violation of Title 18, United States Code, Section 1001(a)(2).

COUNT EIGHT

THE GRAND JURY FURTHER CHARGES THAT:

1. The allegations contained in Paragraphs 1 through 18 and 20 through 32 of Count One of this indictment are incorporated here by reference.

2. On or about December 1, 2009, at Narberth, in the Eastern District of Pennsylvania, defendant

SUNG MAHN GANG,

in a matter within the jurisdiction of the United States Department of Labor ("DOL") and the Internal Revenue Service ("IRS") agencies of the executive branch of the United States, knowingly and willfully made materially false, fictitious, and fraudulent statements and representations in that defendant GANG advised agents of the DOL and IRS that after Alien A had stopped working at defendant GANG's restaurant, Ginza Restaurant, GANG had not continued to issue payroll checks to Alien A, when, as the defendant knew, GANG had continued to issue payroll checks to Alien A long after Alien A had stopped working at Ginza Restaurant.

In violation of Title 18, United States Code, Section 1001(a)(2).

COUNT NINE

THE GRAND JURY FURTHER CHARGES THAT:

On or about August 7, 2005, in Philadelphia, in the Eastern District of Pennsylvania, defendant

MICHAEL CHOI

willfully made and subscribed a United States Individual Income Tax Return, Form 1040, for the calendar year 2004, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant CHOI did not believe to be true and correct as to every material matter, in that the return reported taxable income of $126,286, when in fact, as defendant CHOI well knew, his actual taxable income was approximately $553,102.55.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TEN

THE GRAND JURY FURTHER CHARGES THAT:

On or about August 30, 2006, in Philadelphia, in the Eastern District of Pennsylvania, defendant

MICHAEL CHOI

willfully made and subscribed a United States Individual Income Tax Return, Form 1040, for the calendar year 2005, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant CHOI did not believe to be true and correct as to every material matter, in that the return reported taxable income of $51,284, when in fact, as defendant CHOI well knew, his actual taxable income was approximately $450,375.55.

In violation of Title 26, United States Code, Section 7206(1).

COUNT ELEVEN

THE GRAND JURY FURTHER CHARGES THAT:

On or about August 9, 2007, in Philadelphia, in the Eastern District of Pennsylvania, defendant

MICHAEL CHOI

willfully made and subscribed a United States Individual Income Tax Return, Form 1040, for the calendar year 2006, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant CHOI did not believe to be true and correct as to every material matter, in that the return reported taxable income of $62,852, when in fact, as defendant CHOI well knew, his actual taxable income was approximately $277,652.32.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:

Peter F Schenk for

ZANE DAVID MEMEGER
UNITED STATES ATTORNEY

GRAND JURY FOREPERSON