



**U.S. Department of Justice**

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**FORMER LAS VEGAS PROSTITUTE SENTENCED ON TAX FRAUD**

**LAS VEGAS** - - Nancy Adams, a former resident of Henderson, Nevada, was sentenced today in U.S. District Court to 15 months in prison to be followed by six months in a half way house for concealing the income she earned from an illegal pandering and prostitution business, announced Daniel G. Bogden, United States Attorney for the District of Nevada.

U.S. District Judge Philip M. Pro also ordered Adams to serve 3 years of supervised release, and pay a fine of \$69,830.00 dollars. Adams pleaded guilty in October to Conspiracy to Impede, Impair, Obstruct or Defeat Taxes.

In her plea agreement, Adams admitted that in 1999, she and her then-pimp, Louis Young, traveled from Minnesota to Las Vegas to carry on and promote a prostitution enterprise. From about January 1999 to November 2001, Young worked as a pimp and Adams worked as a prostitute in the illegal prostitution enterprise. Adams and Young earned considerable income from their prostitution enterprise. Adams admitted in her plea agreement that she and Young conspired to defraud the government of the income taxes that were due on the income she and Young were earning during this time. Young pleaded guilty to the same conspiracy money laundering on December 1, 2006. Young is scheduled to be sentenced on February 23, 2007.

As part of the conspiracy, Adams admitted that she and Young put assets in other

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*News Release*  
*U.S. v. Nancy Adams*  
*Page 2*

peoples' names to conceal and disguise the fact that they were receiving income. Adams and Young operated a fast food restaurant called L& N House of Foods in Henderson, Nevada, to conceal and disguise the fact that they received pimping and prostitution income. In addition, Adams admitted to routinely using cash and money orders, also to hide the fact that she was receiving income. Adams also admitted that she did not file a tax return in 1999, 2000, and 2001, even though the law required her to do so.

The case was investigated by Special Agents with IRS Criminal Investigation and prosecuted by DOJ Tax Division Trial Attorneys Thomas W. Flynn and Jed Dwyer.

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