

The Honorable Robert M. Takasugi

Presented to the Court by the foreman of the Grand Jury in open Court, in the presence of the Grand Jury and FILED in The U.S. DISTRICT COURT at Seattle, Washington.

04-CR-00229-INDI

July 20 2005
BRUCE RIFKIN, Clerk
Deputy

IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WASHINGTON AT SEATTLE

UNITED STATES OF AMERICA
Plaintiff,

v.

DANIEL ANDERSEN,
DAVID STRUCKMAN,
LORENZO ("ZO") LAMANTIA
aka LORENZO MILANO,
KULDIP SINGH
aka KAY SINGH,
aka KAY MILANO, and
DWAYNE ROBARE

Defendants.

CASE NO. CR04-0229RMT

SUPERSEDING INDICTMENT

COUNT 1: Conspiracy to Defraud the United States (18 U.S.C. §371)

COUNTS 2-10: TAX EVASION (26 U.S.C. §7201; 18 U.S.C. §2)

The Grand Jury charges that:

A. Introduction

At all relevant times to this Indictment:

1. "Global Prosperity" was an organization founded by DANIEL ANDERSEN and DAVID STRUCKMAN in 1996 which, during its existence through May 2002, was in the business of selling a 12-part audiotape/cd series and seminar tickets to offshore seminars. At the seminars, vendors promoted, among other things, bogus trust packages and other anti-tax schemes advocating fraudulent methods of eliminating one's income taxes. During its existence, Global Prosperity received gross receipts in excess of forty

1 million dollars (\$40,000,000). Global Prosperity was known by various names including
2 Global Prosperity Marketing Group, the Global Prosperity Group and the Institute of
3 Global Prosperity (hereinafter, referred to as "Global Prosperity").

4 2. DANIEL ANDERSEN is a United States citizen who resided in
5 Leominster, Massachusetts and Oxnard, California. DANIEL ANDERSEN co-founded
6 Global Prosperity in 1996.

7 3. DAVID STRUCKMAN is a United States citizen who resided in Renton
8 and Issaquah, Washington. Along with DANIEL ANDERSEN, DAVID STRUCKMAN
9 co-founded Global Prosperity in 1996.

10 4. LORENZO (ZO) LAMANTIA, aka LORENZO MILANO, is a United
11 States citizen who resided in Mountain Ranch, California. LORENZO LAMANTIA
12 became a recognized founder of Global Prosperity in July 1998.

13 5. KULDIP SINGH, aka KAY SINGH, aka KAY MILANO, is a citizen of
14 Fiji who resided with LORENZO LAMANTIA and together they held themselves out as
15 husband and wife. KULDIP SINGH provided customer service assistance for Global
16 Prosperity through a bogus trust named International Free Enterprise Associates (IFEA).

17 6. DWAYNE ROBARE is a United States citizen residing in Leominster,
18 Massachusetts. DWAYNE ROBARE maintained and operated Global Prosperity's
19 telconferencing system through a bogus trust named Independent Diversity
20 Entrepreneurs & Associates (IDEA).

21 **The Business of Global Prosperity**

22 7. Global Prosperity sold the following goods and services:

23 a. Global 1 (G1) - a 12-part audiotape/cd series retail priced at \$1,250
24 that was advertised as a comprehensive home-study course featuring "wealth-building"
25 strategies. These strategies included false methods of income tax elimination through
26 various means including, (1) "voluntary withdrawal" from the jurisdiction of the United
27 States; (2) placing assets in purported foreign or common law trusts without giving up
28 ownership or control of the assets.

1 b. Global 2 (G2) - a seminar ticket to a three-day offshore seminar
2 retail priced at \$6,250. The Global 2 event was sponsored by Global Prosperity and
3 advertised as an opportunity for G2 attendees to apply the wealth building strategies
4 discussed on the G1 audiotape/cd series. Independent vendors touted as "experts" paid
5 Global Prosperity a fee to promote fraudulent tax elimination schemes including the sale
6 of bogus trusts and programs designed to assist G2 attendees to "withdraw" from the
7 United States' jurisdiction.

8 c. Global 3 (G3) - a seminar ticket to a five-day offshore seminar retail
9 priced at \$18,750. The Global 3 event was sponsored by Global Prosperity and advertised
10 as advanced training in implementing wealth building strategies that featured the same
11 fraudulent vendors and schemes promoted at the Global 2 events.¹

12 d. Global 4 (G4) - a seminar ticket to a private, invitation-only seminar
13 held at Jekyll Island, Georgia, in November 2000, retail priced at \$37,000. The private
14 three-day seminar was hosted by Global Prosperity for its top salespeople.

15 8. Global Prosperity also received income from Global membership fees as
16 well as fees for two services it offered: (1) a teleconferencing service maintained and
17 operated by DWAYNE ROBARE through IDEA; and (2) a customer service program.

18 9. Global Prosperity primarily marketed and sold its products through a
19 network of distributors or retailers modeled after the multi-level marketing design.
20 Global retailers sold products to customers who in turn solicited new buyers. Global
21 retailers were eligible to keep 80% to 90% of income generated by their own sales after
22 becoming "qualified" which occurred after making a requisite number of G1, G2, or G3
23 sales (it varied between 2 and 7 sales). In addition, "Qualified Retailers" also profited
24 from sales made by their customers who had not yet attained the status of "Qualified
25 Retailer."

26 10. "Qualified Retailers" purchased the 12-part audiotape/cd series and seminar

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28 ¹ G1, G2, and G3 products were originally named Gateway 1, Gateway 2, and
Gateway 3 at the inception of Global Prosperity.

1 tickets from Global Prosperity at wholesale cost (e.g. \$125 for the 12-part audiotape/cd
2 series) and resold them at retail price (e.g. \$1,250 for the 12-part audiotape/cd series). In
3 its promotional materials, Global Prosperity advertised that a "Qualified Retailer" could
4 generate a six-figure income from home in four to six months.

5 11. From the receipts of Global Prosperity, distributions in excess of
6 \$10,000,000 were made to DANIEL ANDERSEN, DAVID STRUCKMAN, LORENZO
7 LAMANTIA, KULDIP SINGH, and DWAYNE ROBARE for their personal use, benefit,
8 and enjoyment.

9 **The Structure of Global Prosperity**

10 12. In order to conceal the business affairs and income of Global Prosperity,
11 DANIEL ANDERSEN, DAVID STRUCKMAN, LORENZO LAMANTIA, KULDIP
12 SINGH, and DWAYNE ROBARE used six bogus trusts and related nominee bank
13 accounts to conceal the business operations of Global Prosperity. The bogus trusts and
14 related bank accounts were named: Capital Finance Group (CFG); Educational
15 Publishing Systems (EPS); Independent Diversity Entrepreneurs & Associates (IDEA);
16 Alternate Ventures; International Free Enterprise Associates (IFEA); and Pacific
17 Dynamics Foundation (PDF).

18 a. DANIEL ANDERSEN had signature authority over the bank
19 accounts he opened and maintained in the names of Capital Finance Group (CFG);
20 Educational Publishing Systems (EPS); and Independent Diversity Entrepreneurs &
21 Associates (IDEA).

22 b. DAVID STRUCKMAN had signature authority over the bank
23 account he opened and maintained in the name of Alternate Ventures.

24 c. LORENZO LAMANTIA and KULDIP SINGH had signature
25 authority over bank accounts they opened and maintained in the names of International
26 Free Enterprise Associates (IFEA) and Pacific Dynamics Foundation (PDF).

27 13. "Qualified Retailers" who ordered products from Global Prosperity initially
28 submitted their orders and payments to Capital Finance Group (CFG) and later to

1 Educational Publishing Systems (EPS). Global membership fees were deposited into the
2 Alternate Ventures bank account. Members who wanted to subscribe to Global
3 Prosperity's teleconferencing system made application and payment to IDEA. Those
4 wanting to subscribe to the customer service program made application and payment to
5 IFEA.

6 14. DANIEL ANDERSEN, DAVID STRUCKMAN, LORENZO LAMANTIA,
7 KULDIP SINGH, and DWAYNE ROBARE shared in the profits of Global Prosperity
8 and further concealed distribution of those profits by depositing the proceeds into
9 secondary bank accounts in the names of bogus trusts and other nominee entities as set
10 forth below:

11 a. DANIEL ANDERSEN received and deposited distributions from
12 Global Prosperity totaling approximately \$3,700,000 to his secondary bank accounts in
13 the names of Dynamic Strategy Foundation (DSF) and The Atlas Group. DANIEL
14 ANDERSEN had signature authority over each of these bank accounts;

15 b. DAVID STRUCKMAN received and deposited distributions from
16 Global Prosperity totaling approximately \$5,100,000 to his secondary bank accounts in
17 the names of Crescent Moon Enterprises and Specktackular Holdings. DAVID
18 STRUCKMAN had signature authority over each of these bank accounts;

19 c. LORENZO LAMANTIA and KULDIP SINGH received and
20 deposited distributions from Global Prosperity totaling approximately \$2,500,000 to their
21 secondary bank accounts in the names of Pacific Dynamics Foundation, The Galt Group,
22 and Kaylo. LORENZO LAMANTIA and KULDIP SINGH had signature authority over
23 these bank accounts;

24 d. DWAYNE ROBARE received and deposited distributions from
25 Global Prosperity totaling approximately \$225,000 to his secondary bank account in the
26 name of Strategic Solutions. DWAYNE ROBARE had signature authority over this bank
27 account.

28 **Seminar Vendors**

1 **DWAYNE ROBARE**

2 knowingly, intentionally, and unlawfully conspired with each other and others, known
3 and unknown to the Grand Jury, to defraud the United States by dishonest and deceitful
4 means by attempting to impede, impair, obstruct and defeat the lawful government
5 functions of the Internal Revenue Service (IRS) of the United States Treasury Department
6 in the ascertainment, computation, assessment and collection of revenue: to wit, income
7 tax.

8 **C. Purpose of the Conspiracy**

9 19. The purpose of the conspiracy was to defraud the United States by utilizing
10 a system of bogus trusts, nominee bank accounts and other surreptitious means to conceal
11 the business of Global Prosperity and conceal millions of dollars of taxable income and
12 profits the defendants earned from Global Prosperity.

13 **D. Manner and Means**

14 The dishonest and deceitful manner and means by which the conspiracy was
15 sought to be accomplished included, among other things, the following acts that occurred
16 during the dates of the alleged conspiracy:

17 20. It was part of the conspiracy that DANIEL ANDERSEN, DAVID
18 STRUCKMAN, LORENZO LAMANTIA, KULDIP SINGH, and DWAYNE ROBARE
19 created, used, and maintained a system of bogus trusts and related bank accounts obtained
20 from Keith E. Anderson and Dennis O. Poscley to conceal the business of Global
21 Prosperity and its income. Although these bogus trusts had third-party trustees who
22 purportedly held legal title to the assets and income of the trusts for the benefit of named
23 beneficiaries, the trusts were in fact under the dominion and control of the defendants at
24 all times. DANIEL ANDERSEN, DAVID STRUCKMAN, LORENZO LAMANTIA,
25 KULDIP SINGH, and DWAYNE ROBARE owned the trusts and assets transferred to the
26 trusts and had signature authority over the related bank accounts.

27 21. It was further part of the conspiracy that DANIEL ANDERSEN, DAVID
28 STRUCKMAN, LORENZO LAMANTIA, KULDIP SINGH, DWAYNE ROBARE, and

1 others known and unknown to the Grand Jury, directed customers to remit payment for
2 Global products and services to nominee entities named Capital Finance Group (CFG),
3 Educational Publishing Systems (EPS), IDEA, Alternate Ventures, and IFEA and
4 deposited said income into related bank accounts. The nominee entities were in fact
5 bogus trusts owned and controlled by the defendants.

6 22. It was further part of the conspiracy that profits earned from Global
7 Prosperity were distributed to DANIEL ANDERSEN, DAVID STRUCKMAN,
8 LORENZO LAMANTIA, KULDIP SINGH, and DWAYNE ROBARF through a second
9 layer of bogus trusts and entities.

10 23. It was further part of the conspiracy that defendant DANIEL ANDERSEN
11 opened, maintained, and had signature authority over secondary bank accounts located in
12 the United States in the names of Dynamic Strategy Foundation and The Atlas Group into
13 which he caused to be made deposits of his share of income earned from Global
14 Prosperity and from which he made personal expenditures.

15 24. It was further part of the conspiracy that defendant DAVID STRUCKMAN
16 opened, maintained, and had signature authority over secondary bank accounts located in
17 the United States in the name of Crescent Moon Enterprises and Specktakular Holdings
18 into which he caused to be made deposits of his share of income earned from Global
19 Prosperity and from which he made personal expenditures.

20 25. It was further part of the conspiracy that LORENZO LAMANTIA and
21 KULDIP SINGH opened, maintained, and had signature authority over secondary bank
22 accounts located in the United States in the name of Pacific Dynamics Foundation, The
23 Galt Group, and Kaylo into which they deposited their share of income earned from
24 Global Prosperity and from which they made personal expenditures.

25 26. It was further part of the conspiracy that defendant DWAYNE ROBARF
26 opened, maintained, and had signature authority over a secondary bank account located in
27 the United States in the name of Strategic Solutions into which he caused to be made
28 deposits of his share of income earned from Global Prosperity and from which he made

1 personal expenditures.

2 27. It was further part of the conspiracy that DANIEL ANDERSEN, DAVID
3 STRUCKMAN, LORENZO LAMANTIA, KULDIP SINGH, and DWAYNE ROBARE
4 transferred portions of their respective income earned from Global Prosperity into various
5 nominee bank accounts located outside the United States over which they had signature
6 authority. These offshore bank accounts were maintained with Prosper International
7 League Limited, World Wide Investors Nominee, and Suisse Security Bank & Trust.
8 Some of these funds were brought back into the United States through wire transfers and
9 debit cards.

10 28. It was further part of the conspiracy that DANIEL ANDERSEN, DAVID
11 STRUCKMAN, LORENZO LAMANTIA, KULDIP SINGH and DWAYNE ROBARE
12 took additional steps to maintain the anonymity of Global Prosperity and themselves
13 including periodically changing the name of the Global Prosperity organization, using
14 mail drops to conceal its location, conducting financial transactions in cash, and
15 discouraging the use of one's social security number to escape notice from various
16 government agencies including the Internal Revenue Service.

17 29. It was further a part of the conspiracy that in an attempt to assist Global
18 Prosperity members in avoiding the IRS and record-keeping requirements of the United
19 States banking system, the defendant LORENZO LAMANTIA, through IFEA, assisted in
20 developing, exclusively for Global Prosperity members, Prosperitus International Credit
21 Union (PICU) a so-called private international credit union.

22 30. It was further a part of the conspiracy that DANIEL ANDERSEN co-
23 founded a business named World Wide Investors Nominee (WWIN) that offered
24 exclusive offshore banking services for Global Prosperity members. WWIN was
25 designed to conceal the paper-trail generated from Global sales by conducting all
26 financial transactions offshore. Global Prosperity was able to conceal over one million
27 dollars (\$1,000,000) in sales via this offshore payment system.

28 31. It was further a part of the conspiracy that DANIEL ANDERSEN, DAVID

1 STRUCKMAN, LORENZO LAMANTIA and KULDIP SINGH did not provide to one
2 another or report to the IRS through Forms W-2, 1099, Schedule K-1, or any other
3 statement or form, income distributions made to each other from the profits of Global
4 Prosperity.

5 32. It was further a part of the conspiracy that DANIEL ANDERSEN
6 maintained business offices for Global Prosperity at 19 Brigham Street Unit 8,
7 Marlborough, Massachusetts in the names of EPS and IDEA and hired individuals to
8 perform administrative duties related to the business of Global Prosperity but did not
9 report to the IRS wages paid to EPS and IDEA workers and did not issue annual Forms
10 W-2 and/or 1099 to EPS and IDEA workers.

11 33. It was further part of the conspiracy that DANIEL ANDERSEN, DAVID
12 STRUCKMAN, LORENZO LAMANTIA, KULDIP SINGH, and DWAYNE ROBARE,
13 did not file individual income tax returns; trust returns or trust statements; declarations of
14 a financial interest in, or signature authority over, a foreign bank account; corporate tax
15 returns; partnership returns; or Schedule C (sole proprietorship) filings as otherwise
16 required by law.

17 E. Overt Acts

18 In furtherance of the conspiracy, and to effect the objects thereof, the following
19 overt acts, among others, were committed in the Western District of Washington and
20 elsewhere:

21 Daniel Andersen Overt Acts

22 34. On or about April 15, 1996, DANIEL ANDERSEN purchased a bogus
23 foreign trust from Anderson Ark & Associates in the name of Capital Finance Group
24 (CFG). DANIEL ANDERSEN was named Treasurer of the trust and DAVID
25 STRUCKMAN the Secretary.

26 35. On or about May 7, 1996, DANIEL ANDERSEN purchased a bogus
27 foreign trust from Anderson Ark & Associates in the name of Dynamic Strategy
28 Foundation (DSF). DANIEL ANDERSEN was named Treasurer of the trust and T.A.

1 was named Secretary.

2 36. On or about June 26, 1996, DANIEL ANDERSEN opened a non-interest
3 bearing bank account in the name of Dynamic Strategy Foundation (DSF) at Enterprise
4 Bank in Leominster, Massachusetts that contained a false Tax Identification Number.
5 DANIEL ANDERSEN made personal expenditures utilizing funds deposited into the
6 DSF bank account including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
36(a)	5/2/97	1997 Dodge Ram Pickup	29,195.85	DSF check #156
36(b)	7/2/97	1997 CMC Motorcycle	26,700.00	DSF check #169
36(c)	3/31/98	3 Rolex Watches	35,400.00	DSF check #218
36(d)	7/7/98	Cartier Watch	15,950.00	DSF check #255
36(e)	7/7/98	2 Rolex Watches	18,500.00	DSF check #278
36(f)	1/20/99	Tangible Asset Gallery - collector coins	18,565.00	DSF check #299
36(g)	1/25/99	Tangible Asset Gallery - collector coins	30,000.00	DSF check #301
36(h)	11/29/99	2000 Dodge Durango	16,228.64	DSF check #399
36(i)	2/29/00	2300 Peninsula Road, Oxnard, CA.- house	256,263.00	DSF wire transfer
36(j)	5/16/00	Custom Clothing	10,000.00	DSF check #489
36(k)	5/18/00	Custom Clothing	10,000.00	DSF check #491
36(l)	7/18/00	Custom Clothing	15,000.00	DSF check #519
36(m)	9/9/00	2000 Harley Davidson Motorcycle	33,024.33	DSF check #544

22 37. On or about September 25, 1996, DANIEL ANDERSEN opened a domestic
23 bank account in the name of Capital Finance Group (CFG) at Enterprise Bank in
24 Leominster, Massachusetts.

25 38. DANIEL ANDERSEN distributed profits from Global Prosperity to
26 DAVID STRUCKMAN, LORENZO LAMANTIA, and DWAYNE ROBARE by
27 remitting the following checks from the CFG bank account:
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Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	CFG Check #
38(a)	10/21/96	CFG	Crescent Moon	6,666.66	114
			DSF	6,666.66	115
38(b)	11/28/96	CFG	Crescent Moon	60,000	134
	11/31/96		DSF	60,000	136
38(c)	12/13/96	CFG	Crescent Moon	45,000	139
	12/13/96		DSF	45,000	140
38(d)	1/2/97	CFG	Crescent Moon	20,000	150
	1/2/97		DSF	20,000	151
38(e)	3/18/97	CFG	Crescent Moon	60,000	199
	3/18/97		DSF	60,000	200
38(f)	4/1/97	CFG	Crescent Moon	60,000	207
	4/1/97		DSF	60,000	208
38(g)	4/28/97	CFG	Crescent Moon	25,000	235
	4/28/97		Crescent Moon	25,000	236
	4/28/97		Crescent Moon	25,000	237
	4/28/97		Crescent Moon	25,000	238
	4/28/97		DSF	25,000	239
	4/28/97		DSF	25,000	240
	4/28/97		DSF	25,000	241
	4/28/97		DSF	25,000	242
38(h)	5/12/97	CFG	Crescent Moon	50,000	265
	5/12/97		DSF	50,000	266
38(i)	6/1/97	CFG	Crescent Moon	50,000	280
	6/1/97		Crescent Moon	50,000	281
	6/1/97		DSF	50,000	282
	6/1/97		DSF	50,000	283
38(j)	7/24/97	CFG	Crescent Moon	50,000	389
	7/24/97		Crescent Moon	50,000	390
	7/24/97		Crescent Moon	50,000	391
	7/24/97		Crescent Moon	50,000	392
	7/24/97		DSF	50,000	393
	7/24/97		DSF	50,000	394
	7/24/97		DSF	50,000	395
	7/24/97		DSF	50,000	396
38(k)	9/18/97	CFG	Crescent	150,000	Wire
	9/25/97		DSF	150,000	439
38(l)	10/24/97	CFG	Crescent Moon	100,000	528
	10/24/97		DSF	100,000	529
38(m)	11/1/97	CFG	Crescent Moon	100,000	539
	11/1/97		DSF	100,000	540

1	38(n)	1/19/98	CFG	Crescent Moon	50,000	597		
2		1/19/98		DSF	50,000	598		
3		1/19/98		Crescent Moon	50,000	599		
4		1/19/98		DSF	50,000	600		
5		1/19/98		Crescent Moon	25,000	601		
6		1/19/98		DSF	25,000	602		
7	38(o)	1/19/98	CFG	Crescent Moon	25,000	605		
8		1/19/98		DSF	25,000	606		
9		2/11/98		Crescent Moon	50,000	684		
10		2/11/98		DSF	50,000	685		
11	38(p)	2/11/98	CFG	Crescent Moon	50,000	686		
12		2/11/98		DSF	50,000	687		
13		3/5/98		Crescent Moon	100,000	718		
14		3/9/98		DSF	100,000	719		
15		3/9/98		Crescent Moon	100,000	720		
16	38(q)	3/9/98	CFG	Crescent Moon	100,000	722		
17		3/9/98		DSF	100,000	723		
18		4/17/98		DSF	50,000	758		
19		4/17/98		Crescent Moon	50,000	759		
20		38(r)		5/19/98	CFG	Specktackular	50,000	861
21				5/19/98		Specktackular	50,000	862
22				5/19/98		Specktackular	50,000	863
23				5/19/98		Specktackular	50,000	864
24	5/19/98		PILL #9490	100,000		865		
25	5/19/98		DSF	100,000		866		
26	5/19/98		Specktackular	50,000		867		
27	5/19/98		Specktackular	50,000		868		
28	38(s)	5/19/98	CFG	PILL #9490	50,000	869		
		5/19/98		DSF	50,000	870		
18	38(s)	3/5/99	CFG	Specktackular	15,000	1305		
19		3/5/99		DSF	15,000	1306		
20	38(t)	5/24/99	CFG	Pacallo Dynamic	75,000	1387		
21		5/24/99		Specktackular	50,000	1388		
22		5/24/99		Specktackular	50,000	1389		
23		5/24/99		Specktackular	50,000	1390		
24	38(u)	11/29/99	CFG	Galt Group	75,000	1579		
25		11/29/99		PILL #9541	75,000	1580		
26		11/29/99		PDF	50,000	1581		
27		11/29/99		PDF	50,000	1582		
28		11/29/99		Specktackular	75,000	1594		
		11/29/99		Specktackular	75,000	1595		
		11/29/99		Specktackular	50,000	1596		
		11/29/99		Specktackular	50,000	1597		
26	38(v)	1/27/00	CFG	DSF	100,000	1722		
27		2/2/00		Specktackular	100,000	1723		
28		2/2/00		PDF	100,000	1724		

38(w)	4/17/00 4/17/00 4/17/00	CFG	Ohio River Direct.-Drill Specktackular PDF	18,999 19,000 19,000	1936 1937 1938
38(x)	9/11/00 9/11/00 9/11/00	CFG	DSF PDF Specktackular	50,000 50,000 50,000	1953 1954 1955

39. On or about July 8, 1996, DANIEL ANDERSEN purchased a bogus foreign trust from Anderson Ark & Associates in the name of Independent Diversity Entrepreneurs Associates (IDEA). DANIEL ANDERSEN was named Treasurer of the trust and DAVID STRUCKMAN the Secretary.

40. In or about March 1997, DANIEL ANDERSEN obtained, under the sponsorship of DAVID STRUCKMAN, a bogus foreign trust from Prosper International League Limited (PILL) which was identified by the number "9490" along with a related offshore bank account and debit card. DANIEL ANDERSEN made personal expenditures utilizing funds placed in his offshore PILL account and related debit card including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
40(a)	2/16/99	1999 Winnebago RV	125,127.11	Wire transfer from PILL account
40(b)	2/28/99	1999 Fleetwood Prowler Trailer	20,903.64	Wire transfer from PILL account

41. On or about April 28, 1997, DANIEL ANDERSEN opened a bank account in the name of Independent Diversity Entrepreneurs Associates (IDEA) at Enterprise Bank in Leominster, Massachusetts.

42. DANIEL ANDERSEN distributed profits from IDEA membership and subscription fees to DAVID STRUCKMAN and DWAYNE ROBARE by remitting the following checks from the IDEA bank account:

Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	IDEA CHECK #
42(a)	6/1/97	IDEA	Crescent Moon	50,000	5
	6/6/97		DSF	50,000	6

1	42(b)	10/7/97 10/7/97	IDEA	Crescent Moon DSF	20,000 20,000	139 140
2						
3	42(c)	10/24/97 10/24/97	IDEA	Crescent Moon DSF	10,000 10,000	163 164
4	42(d)	10/31/97 10/31/97	IDEA	DSF Crescent Moon	10,000 10,000	173 175
5	42(e)	1/8/98 1/8/98 1/15/98	IDEA	DSF Crescent Moon PILL #10731	10,000 10,000 10,000	412 413 421
6						
7	42(f)	2/11/98 2/11/98 2/11/98	IDEA	PILL #10731 Crescent Moon DSF	10,000 10,000 10,000	464 465 466
8						
9	42(g)	3/5/98 3/5/98 3/5/98	IDEA	PILL #10731 Crescent Moon PILL #9490	10,000 10,000 10,000	482 483 485
10						
11	42(h)	3/17/98 3/17/98 3/17/98	IDEA	PILL #10731 DSF Crescent Moon	10,000 10,000 10,000	523 524 525
12						
13	42(i)	6/22/98 6/22/98 6/22/98 6/22/98	IDEA	DSF PILL #10731 Specktakular PILL #9490	10,000 10,000 20,000 20,000	646 647 648 649
14						
15	42(j)	7/15/98 7/15/98	IDEA	Specktakular DSF	25,000 25,000	694 695
16						
17	42(k)	9/5/98 9/5/98	IDEA	Specktakular PILL #9490	50,000 50,000	738 739
18	42(l)	8/18/99 8/18/99	IDEA	Strategic Solutions Specktakular	15,000 15,000	1221 1222
19	42(m)	1/27/00 1/27/00 1/27/00	IDEA	Strategic Solutions DSF Specktakular	10,000 10,000 10,000	1458 1459 1460
20						
21	42(n)	2/8/00 2/8/00 2/8/00	IDEA	Strategic Solutions Specktakular DSF	5,000 5,000 5,000	1477 1478 1479
22						
23	42(o)	2/22/00 2/22/00 2/22/00	IDEA	Specktakular DSF Strategic Solutions	5,000 5,000 5,000	1507 1508 1509
24						
25	42(p)	3/13/00 3/13/00 3/13/00	IDEA	Strategic Solutions Atlas Group Specktakular	5,000 5,000 5,000	1533 1534 1535
26						
27	42(q)	3/23/00 3/24/00 3/24/00	IDEA	DSF Specktakular Strategic Solutions	5,000 5,000 5,000	1558 1559 1560
28						

1	42(r)	4/10/00 4/10/00 4/10/00	IDEA	Strategic Solutions DSF Specktackular	5,000 5,000 5,000	1583 1584 1585
2						
3	42(s)	4/24/00 4/24/00 4/24/00	IDEA	Strategic Solutions DSF Specktackular	7,500 7,500 7,500	1604 1605 1606
4						
5	42(t)	4/28/00 4/28/00 4/28/00	IDEA	Strategic Solutions DSF Specktackular	7,500 7,500 7,500	1612 1613 1614
6						
7	42(u)	5/22/00 5/22/00 5/22/00	IDEA	Strategic Solutions Specktackular DSF	7,500 7,500 7,500	1648 1649 1650
8						
9	42(v)	6/1/00 6/1/00 6/1/00	IDEA	Strategic Solutions DSF Specktackular	7,500 7,500 7,500	1673 1674 1675
10						
11	42(w)	6/21/00 6/21/00 6/21/00	IDEA	Strategic Solutions DSF Specktackular	7,500 7,500 7,500	1704 1705 1706
12						
13	42(x)	7/18/00 7/18/00 7/18/00	IDEA	DSF Strategic Solutions Specktackular	7,500 7,500 7,500	1744 1745 1746
14						
15	42(y)	7/24/00 7/24/00 7/24/00	IDEA	Strategic Solutions Specktackular DSF	5,000 5,000 5,000	1776 1777 1778
16						
17	42(z)	8/1/00 8/1/00 8/1/00	IDEA	Strategic Solutions Specktackular Atlas Group	10,000 10,000 10,000	1795 1796 1797
18						
19	42(aa)	8/11/00 8/11/00 8/11/00	IDEA	Atlas Group Strategic Solutions Specktackular	15,000 15,000 15,000	1803 1804 1805
20						
21	42(bb)	8/31/00 8/31/00 8/31/00	IDEA	Strategic Solutions DSF Specktackular	5,000 5,000 5,000	1833 1834 1835
22						
23	42(cc)	9/5/00 9/5/00 9/5/00	IDEA	DSF Specktackular Strategic Solutions	5,000 5,000 5,000	1843 1844 1845
24						
25	42(dd)	9/20/00 9/20/00 9/20/00	IDEA	Strategic Solutions Specktackular DSF	15,000 15,000 15,000	1870 1871 1872
26						
27	42(ee)	10/27/00 10/27/00 10/27/00	IDEA	DSF Strategic Solutions Specktackular	17,500 17,500 17,500	1904 1905 1906
28						

1	42(ff)	11/10/00 11/10/00 11/10/00	IDEA	Strategic Solutions DSF Specktackular	10,000 10,000 10,000	1936 1937 1938
2						
3	42(gg)	11/14/00 11/14/00 11/14/00	IDEA	DSF Strategic Solutions Specktackular	10,000 10,000 10,000	1945 1946 1947
4						
5	42(hh)	2/16/01 2/16/01 2/16/01	IDEA	DSF Specktackular Strategic Solutions	15,000 15,000 15,000	2064 2065 2066
6						
7	42(ii)	3/30/01 3/30/01 3/30/01	IDEA	DSF Specktackular Strategic Solutions	7,500 7,500 7,500	2119 2120 2121
8						
9	42(jj)	4/13/01 4/13/01 4/13/01	IDEA	Strategic Solutions Specktackular DSF	7,500 7,500 7,500	2150 2151 2152
10						

11 43. On or about January 19, 1999, DANIEL ANDERSEN obtained a bogus
12 common law "Pure Trust" from Dennis O. Poseley in the name of Educational Publishing
13 Systems (EPS). DAVID STRUCKMAN and LORENZO "MILANO" were each named
14 "Managing Director" of the trust.

15 44. On or about September 15, 1999, DANIEL ANDERSEN opened a bank
16 account in the name of Educational Publishing Systems (EPS) at Fleet Bank in Boston,
17 Massachusetts.

18 45. DANIEL ANDERSEN distributed profits of Global Prosperity to DAVID
19 STRUCKMAN and LORENZO LAMANTIA by remitting the following checks from the
20 EPS bank account:

21	Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	EPS CHECK #
22	45(a)	2/09/00	EPS	Specktackular	100,000	1001
23		2/09/00		PDF	100,000	1002
24	45(b)	3/24/00	EPS	CFG	50,000	1043
25		3/24/00		Specktackular	50,000	1033
26		3/24/00		PDF	50,000	1032
27	45(c)	3/31/00	EPS	Specktackular	50,000	1047
28		3/31/00		PDF	50,000	1046

1	45(d)	5/22/00	EPS	Specktackular	100,000	1141
2		5/22/00		PDF	100,000	1142
3		5/22/00		Specktackular	100,000	1180
4		5/22/00		DSF	100,000	1181
5		5/22/00		DSF	65,000	1199
6		5/22/00	Atlas Group	35,000	1200	
7	45(e)	6/1/00	EPS	DSF	75,000	1235
8		6/1/00		Specktackular	75,000	1236
9		6/1/00		PDF	75,000	1237
10	45(f)	7/24/00	EPS	DSF	10,000	1352
11		7/24/00		Specktackular	10,000	1353
12		7/24/00		PDF	10,000	1354
13	45(g)	7/31/00	EPS	PDF	30,000	1360
14		7/31/00		DSF	30,000	1361
15		7/31/00		Specktackular	30,000	1362
16	45(h)	8/15/00	EPS	Dream Factory	200,000	1402
17		8/18/00		Specktackular	200,000	1403
18		8/18/00		Kaylo	200,000	1415
19	45(i)	9/4/00	EPS	Atlas Group	50,000	1448
20		9/4/00		DSF	50,000	1449
21		9/4/00		Specktackular	100,000	1450
22		9/4/00		PDF	100,000	1451
23	45(j)	9/8/00	EPS	Atlas Group	25,000	1473
24		9/8/00		Dream Factory	100,000	1472
25		9/8/00		Specktackular	125,000	1471
26		9/8/00		PDF	125,000	1470
27	45(k)	9/13/00	EPS	Dream Factory	100,000	1482
28		9/15/00		Specktackular	100,000	1484
29		9/16/00		PDF	100,000	1483
30	45(l)	10/2/00	EPS	DSF	25,000	1541
31		10/2/00		ROBO	175,000	1540
32		10/2/00		Specktackular	200,000	1539
33		10/2/00		Galt Group	200,000	1538
34	45(m)	10/20/00	EPS	Dream Factory	100,000	1575
35		10/23/00		Specktackular	100,000	1576
36		10/25/00		Galt Group	100,000	1602
37	45(n)	10/30/00	EPS	Specktackular	175,000	1615
38		10/30/00		DSF	175,000	1614
39		11/3/00		Kaylo	175,000	1627
40	45(o)	11/6/00	EPS	DSF	125,000	1628
41		11/6/00		Specktackular	125,000	1629
42		11/6/00		PDF	125,000	1630
43	45(p)	11/17/00	EPS	DSF	120,000	1663
44		11/17/00		PDF	120,000	1664
45		11/17/00		Specktackular	120,000	1665

1	45(q)	1/26/01 1/26/01 1/26/01	EPS	DSF Specktackular PDF	50,000 50,000 50,000	1815 1816 1817
2						
3	45(r)	2/16/01 2/16/01	EPS	DSF Specktackular	50,000 50,000	1850 1851
4						
5	45(s)	4/13/01 4/13/01 4/13/01	EPS	DSF PDF Specktackular	50,000 50,000 50,000	1975 1976 1977
6						
7	45(t)	7/10/01 7/10/01 7/10/01 7/10/01	EPS	Atlas Group Kaylo Specktackular DSF	30,000 75,000 75,000 45,000	2182 2183 2184 2185
8						
9	45(u)	10/16/01 10/16/01 10/16/01	EPS	DSF PDF Specktackular	15,000 15,000 15,000	2382 2384 2385
10						
11	45(v)	10/25/01 10/25/01 10/25/01	EPS	DSF Specktackular PDF	10,000 10,000 10,000	2405 2406 2407
12						

13 46. In or about September 1999, DANIEL ANDERSEN obtained from World
14 Wide Investors Nominee (WWIN) a bogus foreign trust in the name of The Atlas Group
15 identified as Trust #4152 and WWIN Member #10127 along with a related offshore bank
16 account and debit card.

17 47. In or about September 1999, DANIEL ANDERSEN obtained from World
18 Wide Investors Nominee (WWIN) a bogus foreign trust in the name of Educational
19 Publishing Systems (EPS) identified as Trust #31506 and WWIN Member # 12001 and
20 10126 along with a related offshore bank account.

21 **David Struckman Overt Acts**

22 48. On a date unknown to the grand jury, DAVID STRUCKMAN obtained
23 from Prosper International League Limited (PILL) a bogus foreign trust identified by the
24 number "301" along with a related offshore bank account.

25 49. On or about March 27, 1996, DAVID STRUCKMAN opened a bank
26 account in the name of Crescent Moon Enterprises at US Bank of Washington, in
27 Bellingham, Washington and falsely represented on the signature card that Crescent
28 Moon Enterprises was a "non-profit" organization. DAVID STRUCKMAN made

1 personal expenditures utilizing funds deposited into the Crescent Moon Enterprises
 2 (CME) bank account including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
49(a)	3/10/97	Mac's Upholstery - automobile renovation	5,000	CME check #1824
49(b)	3/26/97	Mac's Upholstery - automobile renovation	5,000	CME check #1825
49(c)	5/1/97	Mac's Upholstery - automobile renovation	7,000	CME check #1845
49(d)	6/4/97	Mac's Upholstery - automobile renovation	9,000	CME check #1865
49(e)	9/3/97	Mac's Upholstery - automobile renovation	10,000	CME check #1781
49(f)	11/10/97	Mac's Upholstery - automobile renovation	19,433.69	CME check #1931

13 50. On or about October 10, 1997, DAVID STRUCKMAN opened a bank
 14 account in the name of Specktackular Holdings at US Bank in Renton, Washington,
 15 utilizing a false Form W-8 Certificate of Foreign Status. DAVID STRUCKMAN made
 16 personal expenditures utilizing funds deposited into the Specktackular Holdings (SH)
 17 bank account including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
50(a)	6/30/98	1964 Hatteras Boat	40,000	SH wire transfer
50(b)	11/17/98	630 N. Datewood Drive, Renton, WA - house	27,000	SH check #1596
50(c)	2/26/99	Mercer Marine - boat work	8,000	SH check #1654
50(d)	2/29/00	1958 Chevrolet Corvette	32,500	SH wire transfer
50(e)	6/01/99	Mercer Marine - boat work	8,226.19	SH check #1681
50(f)	6/14/99	Mercer Marine - boat work	6,086.49	SH check #1709
50(g)	6/18/99	Mercer Marine - boat work	3,455.59	SH check #1716
50(h)	6/29/00	1935 Ford vehicle	39,197.50	SH check #1935
50(i)	10/7/99	Blanchard & Co. - collector coins	75,816	SH wire transfer

1	50(j)	1/26/00	Mercer Marine - boat work	20,000	SH check #1852
2	50(k)	5/12/00	Mercer Marine - boat work	54,239.46	SH check #1765
3	50(l)	8/26/00	25904 SE 164 th St., Issaquah, WA - house	60,000	SH check #1973
4	50(m)	8/31/00	25904 SE 164 th St., Issaquah, WA - house	5,000	SH check #1972
5	50(n)	9/15/00	25904 SE 164 th St., Issaquah, WA - house	520,779.72	SH check #2528
6	50(o)	9/21/00	25904 SE 164 th St., Issaquah, WA - house	154,891.27	SH check #2530
7	50(p)	11/6/00	1999 Mercedes Benz MI.430	45,801.82	SH check #2551
8	50(q)	1/30/01	Mercer Marine - boat work	20,000	SH check #2700
9	50(r)	2/24/01	Mercer Marine - boat work	15,000	SH check #2710
10	50(s)	3/1/01	Contracting Management - house renovation	50,000	SH check #2711 CC #5027607874
11			Contracting Management - house renovation	50,000	SH check #2711 CC #5027607875
12			Contracting Management - house renovation	25,000	SH check #2711 CC #5027607876
13	50(t)	5/3/01	Contracting Management - house renovation	25,000	SH check #2739 CC #5027608259
14	50(u)	5/31/01	Contracting Management - house renovation	43,000	SH check #1800 CC #5027608347
15	50(v)	7/18/01	Contracting Management - house renovation	16,000	SH check #2627 CC #5027608499
16			Contracting Management - house renovation	50,000	SH check #2627 CC #5029206785
17			Contracting Management - house renovation	30,000	SH check #2627 CC #5029206787
18			Contracting Management - house renovation	30,000	SH check #2627 CC #5029206788

25 51. On or about October 2, 1996, DAVID STRUCKMAN purchased a bogus
26 foreign trust from Anderson Ark & Associates in the name of Global Prosperity
27 Marketing Group (GPMG). DAVID STRUCKMAN and DANIEL ANDERSEN initially
28 used the name GPMG for conducting the business of Global Prosperity. DAVID

1 STRUCKMAN was named Treasurer of the trust and DANIEL ANDERSEN the
2 Secretary.

3 52. On or about October 29, 1996, DAVID STRUCKMAN modified the name
4 of a bank account he previously opened in the name of Alternate Ventures by adding the
5 trailer "dba Global Prosperity Marketing Group" (hereinafter referred to as Alternate
6 Ventures dba GPMG) after which thousands of checks and money orders for Global
7 Prosperity membership fees and products were deposited into the account. DAVID
8 STRUCKMAN falsely represented on the signature card that Alternate Ventures dba
9 GPMG was a "non-profit" organization.

10 53. On or about September 23, 1998, DAVID STRUCKMAN modified the
11 name on his Alternate Venture bank account from "Alternate Ventures dba GPMG" to
12 "Alternate Ventures dba EPS" and falsely represented on the signature card that Alternate
13 Ventures dba EPS was a "non-profit" organization.

14 54. DAVID STRUCKMAN distributed profits earned from Global Prosperity
15 to DANIEL ANDERSEN and LORENZO LAMANTIA by causing to be remitted the
16 following checks from the Alternate Ventures (AV) bank account:

Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	AV CHECK #
54(a)	11/1/96	Alternate	Crescent Moon	9,000	1048
	11/1/96		Crescent Moon	3,500	1049
	11/1/96		DSF	9,000	1054
	11/1/96		DSF	3,500	1055
54(b)	10/9/97	Alternate	PDF	7,000	1434
	10/9/97		DSF	7,000	1435
54(c)	10/21/97	Alternate	PDF	7,000	1441
	10/21/97		DSF	7,000	1442
54(d)	11/3/97	Alternate	PDF	6,747.48	1454
	11/3/97		DSF	6,747.48	1455
54(e)	11/10/97	Alternate	DSF	7,000	1458
	11/10/97		PDF	7,000	1459
54(f)	11/26/97	Alternate	PDF	6,109.96	1465
	11/26/97		DSF	6,109.96	1466
54(g)	12/10/97	Alternate	DSF	7,000	1478
	12/10/97		PDF	7,000	1479

1	54(h)	12/18/97 12/18/97	Alternate	DSF PDF	7,000 7,000	1488 1489
2						
3	54(i)	12/22/97 12/22/97	Alternate	PDF DSF	8,178.33 8,178.33	1490 1491
4	54(j)	12/27/97 12/27/97	Alternate	DSF PDF	1,501.50 1,501.50	1500 1501
5						
6	54(k)	1/5/98 1/5/98	Alternate	DSF PDF	29,505 29,505	1507 1508
7	54(l)	1/21/98 1/21/98	Alternate	DSF PDF	6,183.33 6,183.33	1520 1521
8	54(m)	1/28/98 1/28/98	Alternate	PDF DSF	4,153.33 4,153.33	1526 1527
9						
10	54(n)	2/4/98 2/4/98	Alternate	DSF PDF	4,422.13 4,422.13	1533 1534
11	54(o)	2/11/98 2/11/98	Alternate	PDF DSF	4,503.33 4,503.33	1537 1538
12	54(p)	2/17/98 2/18/98	Alternate	PDF DSF	4,328.33 4,328.33	1547 1548
13						
14	54(q)	3/4/98 3/4/98	Alternate	DSF PDF	1,709.33 7,584.33	1551 1552
15	54(r)	3/17/98 3/17/98	Alternate	PDF DSF	3,336.66 3,336.66	1573 1574
16						
17	54(s)	3/27/98 3/27/98	Alternate	PDF DSF	6,526.26 6,526.26	1602 1603
18	54(t)	4/8/98 4/8/98 4/8/98	Alternate	PDF DSF Specktakular	5,366.66 5,366.66 5,366.66	1615 1616 1617
19						
20	54(u)	4/22/98 4/22/98 4/22/98	Alternate	DSF PDF Specktakular	5,509 5,509 5,509	1618 1619 1620
21						
22	54(v)	4/29/98 4/29/98 4/29/98	Alternate	PDF DSF Specktakular	4,319 4,319 4,319	1626 1627 1628
23						
24	54(w)	5/6/98 5/6/98	Alternate	PDF DSF	3,479 3,479	1633 1634
25	54(x)	5/12/98 5/12/98	Alternate	PDF DSF	3,465 3,465	1638 1639
26	54(y)	5/21/98 5/21/98	Alternate	PDF DSF	2,690.33 2,690.33	1649 1650
27						
28	54(z)	6/19/98 6/22/98	Alternate	DSF PDF	9,748 9,748.66	1655 1656

1	54(aa)	6/25/98 6/25/98	Alternate	PDF DSF	1,346.33 1,346.33	1662 1663
2						
3	54(bb)	7/2/98 7/2/98	Alternate	PDF DSF	2,072 2,072	1670 1671
4	54(cc)	7/8/98 7/8/98	Alternate	PDF DSF	2,219 2,219	1673 1674
5	54(dd)	10/15/98 10/16/98 10/19/98	Alternate	Specktrackular PDF CFG	50,000 50,000 50,000	1583 1584 1591
6						
7	54(cc)	5/19/00 5/19/00 5/19/00	Alternate	ATLAS PDF Specktrackular	18,000 18,000 18,000	1930 1931 1932
8						
9	54(ff)	10/12/00 10/12/00 10/12/00	Alternate	PDF DSF Specktrackular	20,000 20,000 20,000	2198 2199 2200
10						
11	54(gg)	11/13/00 11/13/00	Alternate	DSF PDF	25,000 25,000	2031 2032
12						

13 55. In or about September 1999, DAVID STRUCKMAN obtained from World
14 Wide Investors Nominee (WWIN) a bogus foreign trust identified by WWIN Member
15 #10037 along with a related offshore bank account. DAVID STRUCKMAN made the
16 following personal expenditures utilizing funds placed in his offshore WWIN account.

17	Overt Act	Date of Purchase	Item Purchased	Amount	Check #
18	55(a)	5/9/01	Contracting Management - house renovation	77,000	WWIN wire transfer
19					
20	55(b)	6/6/01	Contracting Management - house renovation	47,000	WWIN wire transfer
21	55(c)	7/5/01	Contracting Management - house renovation	120,180	WWIN wire transfer
22	55(d)	9/21/01	Contracting Management - house renovation	44,985	WWIN wire transfer
23	55(e)	10/31/01	Contracting Management - house renovation	85,000	WWIN wire transfer
24					

25 **Lorenzo Lamantia Overt Acts**

26 56. On or about November 26, 1996, LORENZO LAMANTIA, using the alias
27 LORENZO "MILANO," obtained a bogus foreign grantor trust from Anderson Ark &
28 Associates in the name of Pacific Dynamics Foundation (PDF).

1 57. On or about November 26, 1996, LORENZO LAMANTIA and KULDIP
2 SINGH, opened a domestic bank account at Wells Fargo Bank in California in the name
3 of Pacific Dynamics Foundation (PDF).

4 58. On or about March 5, 1997, LORENZO LAMANTIA and KULDIP
5 SINGH, using the aliases "LORENZO MILANO" and "KAY MILANO," opened a bank
6 account at Bank of America in California in the name of Pacific Dynamics Foundation
7 (PDF).

8 59. LORENZO LAMANTIA distributed profits earned from services
9 performed for Global Prosperity to DANIEL ANDERSEN and DAVID STRUCKMAN
10 by remitting the following checks from the Pacific Dynamics Foundation (PDF) bank
11 accounts:

PDF BANK OF AMERICA A/C #1158-08931					
Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	PDF CHECK #
59(a)	11/1/99 11/1/99	PDF	Specktackular	10,766	2052
			DSF	10,766	2053
59(b)	11/19/99 11/19/99	PDF	DSF	22,150	2064
			Specktackular	22,150	2065
59(c)	1/18/00 1/23/00	PDF	Specktackular	14,398	2097
			DSF	14,398	2098
59(d)	2/22/00 2/22/00	PDF	DSF	20,782	2110
			Specktackular	20,782	2111
59(e)	3/26/00 3/26/00	PDF	Specktackular	25,634	2122
			Atlas	25,634	2123

PDF BANK OF AMERICA A/C #09023-08890					
Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	PDF CHECK #
59(f)	6/21/00 6/21/00	PDF	Specktackular Atlas	13,600 13,600	2163 2164

59(g)	8/2/00 8/2/00	PDF	Specktrackular Atlas Group	21,950 21,950	2214 2215
59(h)	10/6/00 10/6/00	PDF	Specktrackular Atlas	16,387 16,387	2250 2251
59(i)	11/15/00 11/15/00	PDF	Specktrackular Atlas	12,000 12,000	2271 2272
59(j)	10/25/01 10/25/01	PDF	Specktrackular DSF	3,000 3,000	2477 2478

60. LORENZO LAMANTIA and KULDIP SINGH made personal expenditures utilizing funds deposited into the PDF bank account at Bank of America A/C #1158-08931 including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
60(a)	6/30/97	1995 Lincoln Mark VIII	24,895	CC#2004967486
60(b)	8/9/97	1995 Lincoln Mark VIII	24,255	PDF check #1649
60(c)	8/13/97	1995 Chrysler LeBaron	16,057	PDF check #1652
60(d)	3/27/98	Tangible Asset Gallery - collector coins	6,300	PDF check #1755
60(e)	3/16/99	Tangible Asset Gallery - collector coins	32,500	PDF check #1921
60(f)	5/5/99	Tangible Asset Gallery - collector coins	52,500	PDF check #1947
60(g)	5/27/99	18801 Buttndown Lane, Mountain Ranch, CA - house	25,000	CC#2015117783
60(h)	9/17/99	1996 Chevrolet Tahoe	27,686.46	PDF check #2024
60(i)	12/30/99	18801 Buttndown Lane, Mountain Ranch, CA - house	70,000	CC#2002059366
60(j)	1/24/00	18801 Buttndown Lane, Mountain Ranch, CA - house	356,489.30	CC#2002645672

61. LORENZO LAMANTIA and KULDIP SINGH made personal expenditures utilizing funds deposited into the PDF bank account at Bank of America A/C #09023-08890 including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
61(a)	7/7/00	Landscaping/Grading	8,000	PDF check #93

1	61(b)	8/2/00	Landscaping/Grading	10,000	PDF check #2218
2	61(c)	8/11/00	Custom Swimming Pool	27,300	PDF check #2227
3	61(d)	5/24/01	Driveway construction	8,000	PDF check #2417
4	61(e)	6/6/01	Driveway construction	4,000	PDF check #2420
5	61(f)	6/11/01	Driveway construction	4,000	PDF check #2425
6	61(g)	6/13/01	Driveway construction	7,728	PDF check #2427

7 62. On a date unknown to the grand jury, LORENZO LAMANTIA, using the
8 alias "LORENZO MILANO," obtained a foreign entity in the name of ZAK Funding
9 from ABI Trust located in Antigua.

10 63. On or about December 1, 1998, LORENZO LAMANTIA, using the alias
11 LORENZO "MILANO," obtained a bogus common law "Pure Trust" from Dennis O.
12 Poseley in the name of International Free Enterprise Associates (IFEA). LORENZO
13 "MILANO" and KAY "MILANO" were each named "Managing Director" of the trust.

14 64. In or about December 1998, LORENZO LAMANTIA and KULDIP
15 SINGH, using the aliases "LORENZO MILANO" and "KAY MILANO," opened a
16 domestic bank account in the name of International Free Enterprise Associates (IFEA) at
17 Broadway Federal Bank in California.

18 65. On or about August 3, 1999, LORENZO LAMANTIA, using the alias
19 "JOSEPH LORENZO MILANO," opened a domestic bank account in the name of
20 International Free Enterprise Associates (IFEA) at Bank One in Arizona. On August 9,
21 1999, LORENZO LAMANTIA and KULDIP SINGH completed an amended signature
22 card for the IFEA bank account using the aliases "LORENZO MILANO" and "KAY
23 MILANO".

24 66. LORENZO LAMANTIA distributed profits earned from IFEA membership
25 and subscription fees to DANIEL ANDERSEN and DAVID STRUCKMAN by remitting
26 the following checks from the IFEA bank account:
27
28

IFEA BROADWAY FEDERAL					
Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	IFEA CHECK #
66(a)	3/15/99	IFEA	Specktackular	10,000	110
	3/15/99		DSF	10,000	111
	3/15/99		PDF	10,000	112
66(b)	5/20/99	IFEA	DSF	10,000	120
	5/20/99		PDF	10,000	121
	5/20/99		Specktackular	10,000	122

IFEA BANK ONE ARIZONA					
Overt Act	CHECK DATE	PAYER	PAY TO	AMOUNT	IFEA CHECK #
66(c)	10/30/99	IFEA	DSF	5,000	1155
	10/30/99		Spectacular	5,000	1156
	10/30/99		Galt Group	5,000	1157

67. In or about March 1997, LORENZO LAMANTIA, under the sponsorship of DANIEL ANDERSEN, obtained from Prosper International League Limited (PILL) a bogus foreign trust identified by the number "9541" and a related offshore bank account and debit card.

68. On or about November 10, 1997, LORENZO LAMANTIA, using the alias LORENZO "MILANO," obtained a purported common law "Pure Trust" from Dennis O. Poseley in the name of The Galt Group. LORENZO "MILANO" and KAY "MILANO" were each named "Managing Director" of the trust.

69. On or about January 27, 1998, LORENZO LAMANTIA and KULDIP SINGH, using the aliases "LORENZO JOSEPH MILANO" and "KULDIP KAY MILANO," opened a bank account in the name of The Galt Group at Bank of America in California. LORENZO LAMANTIA and KULDIP SINGH made personal expenditures utilizing funds deposited into the Galt bank account at Bank of America A/C #0985114419 including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
69(a)	4/22/98	Tangible Assets Gallery - collector coins	20,000	Galt check #1004
69(b)	6/16/98	Tangible Assets Gallery - collector coins	22,320	Galt check #1007

70. On or about June 25, 1998, LORENZO LAMANTIA and KULDIP SINGH, using the aliases "LORENZO J. MILANO" and "KULDIP KAY MILANO," opened a bank account in the name of The Galt Group at First State Bank of Dix in Dix, Illinois utilizing a false Form W-8, Certificate of Foreign Status.

71. On or about August 3, 1999, LORENZO LAMANTIA, using the alias "JOSEPH LORENZO MILANO," opened a bank account in the name of The Galt Group at Bank One in Arizona. On or about August 9, 1999, LORENZO LAMANTIA and KULDIP SINGH completed an amended signature card for The Galt Group bank account using the aliases "LORENZO MILANO" and "KAY MILANO." LORENZO LAMANTIA and KULDIP SINGH made the personal expenditures utilizing funds deposited into The Galt Group bank account at Bank One A/C #29432595 including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
71(a)	10/16/00	Modular Home	110,747	Galt check #1011

72. On or about May 18, 1999, LORENZO LAMANTIA, using the alias LORENZO "MILANO," obtained a bogus common law "Pure Trust" from Dennis O. Poseley in the name of Kaylo. "LORENZO MILANO" and "KAY K. MILANO" were each named "Managing Director" of the trust.

73. On or about July 2, 2000, LORENZO LAMANTIA and KULDIP SINGH, using the aliases, "LORENZO MILANO" and "KAY MILANO," opened a bank account in the name of Kaylo at Asian American Bank & Trust in Boston, Massachusetts utilizing a false Form W-8, Certificate of Foreign Status. LORENZO LAMANTIA and KULDIP SINGH made personal expenditures utilizing funds deposited into the Kaylo account

1 including the following:

Overt Act	Date of Purchase	Item Purchased	Amount	Check #
73(a)	8/31/00	Modular Home	15,000	Kaylo check #1003
73(b)	9/1/00	Swimming Pool	23,400	Kaylo check #1004
73(c)	11/2/00	Swimming Pool	23,400	Kaylo check #1006

6 74. In or about December 1999, LORENZO LAMANTIA obtained from World
7 Wide Investors Nominee (WWIN) a bogus foreign trust named Aron V. Group identified
8 as WWIN Member # 10137, 10138, and/or 10139 along with a related offshore bank
9 account and debit card.

10 **Dwayne Robare Overt Acts**

11 75. In or about June 1997, DWAYNE ROBARE, under the sponsorship of
12 DANIEL ANDERSEN, obtained from Prosper International League Limited (PILL) a
13 purported foreign trust identified only by the number "10731" and a related offshore bank
14 account.

15 76. On or about March 2, 1999, DWAYNE ROBARE obtained a bogus
16 common law "Pure Trust" from Dennis O. Poseley in the name of Strategic Solutions.
17 DWAYNE ROBARE and J.H. were named "Managing Directors" of the trust.

18 77. In or about June 1999, DWAYNE ROBARE opened a bank account in the
19 name of Strategic Solutions at Fleet Bank in Boston, Massachusetts.

20 78. On or about January 1999, DWAYNE ROBARE and DANIEL
21 ANDERSEN obtained a bogus common law "Pure Trust" from Dennis O. Poseley in the
22 name of IDEA. DWAYNE ROBARE and DANIEL ANDERSEN were each named
23 "Managing Director" of the trust.

24 79. On or about November 2000, DWAYNE ROBARE opened a bank account
25 in the name of IDEA Conferencing at Asian American Bank in Boston, Massachusetts
26 utilizing a false Form W-8, Certificate of Foreign Status.

27 All in violation of Title 18, United States Code, Section 371.
28

1 85. During the calendar year 2000, defendant LORENZO LAMANTIA had and
2 received taxable income of approximately \$2,275,256;

3 86. Upon said taxable income there was an amount of income taxes due and
4 owing to the United States;

5 87. Well-knowing and believing the forgoing facts, defendant LORENZO
6 LAMANTIA, in the Western District of Washington and elsewhere, did willfully attempt
7 to evade and defeat the assessment and payment of said income tax due by defendant
8 LORENZO LAMANTIA to the United States of America for the year 2000 by failing to
9 make an income tax return on or before April 15, 2001, as required by law, to any proper
10 officer of the Internal Revenue Service; by failing to pay the Internal Revenue Service
11 said income taxes; and by committing the following affirmative acts of evasion, the likely
12 effect of each would be to mislead or conceal his true and correct income and taxes due
13 thereon from proper officers of the United States of America: creating, using, and
14 maintaining a system of bogus trusts; opening, maintaining and controlling a system of
15 related domestic and foreign nominee bank accounts; causing customers to remit payment
16 for Global products and services to nominee entities; causing co-defendants DANIEL
17 ANDERSEN and DAVID STRUCKMAN to remit Global profit distributions to
18 defendant LORENZO LAMANTIA's bogus trusts and nominee entities, all for the
19 purpose of concealing and attempting to conceal from all proper officers of the United
20 States the true and correct income of defendant LORENZO LAMANTIA.

21 All in violation of Title 26, United States Code, Section 7201.
22

23 **COUNT 4**

24 88. The allegations contained in paragraphs 1 through 17 of this Indictment are
25 repeated and realleged as if fully set forth herein.

26 89. During the calendar year 2001, defendant LORENZO LAMANTIA had and
27 received taxable income of approximately \$477,402;

28 90. Upon said taxable income there was an amount of income taxes due and

1 owing to the United States;

2 91. Well-knowing and believing the forgoing facts, defendant LORENZO
3 LAMANTIA, in the Western District of Washington and elsewhere, did willfully attempt
4 to evade and defeat the assessment and payment of said income tax due by defendant
5 LORENZO LAMANTIA to the United States of America for the year 2001 by failing to
6 make an income tax return on or before April 15, 2002, as required by law, to any proper
7 officer of the Internal Revenue Service; by failing to pay the Internal Revenue Service
8 said income taxes; and by committing the following affirmative acts of evasion, the likely effect
9 of each would be to mislead or conceal his true and correct income and taxes due thereon from
10 proper officers of the United States of America: creating, using, and maintaining a system of
11 bogus trusts; opening, maintaining and controlling a system of related domestic and
12 foreign nominee bank accounts; causing customers to remit payment for Global products
13 and services to nominee entities; causing co-defendants DANIEL ANDERSEN and
14 DAVID STRUCKMAN to remit Global profit distributions to defendant LORENZO
15 LAMANTIA's bogus trusts and nominee entities, all for the purpose of concealing and
16 attempting to conceal from all proper officers of the United States the true and correct
17 income of defendant LORENZO LAMANTIA.

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

19
20 **COUNT 5**

21 92. The allegations contained in paragraphs 1 through 17 of this Indictment are
22 repeated and realleged as if fully set forth herein.

23 93. During the calendar year 1999, defendant LORENZO LAMANTIA had and
24 received taxable income of approximately \$1,418,268;

25 94. Upon said taxable income there was an amount of income taxes due and
26 owing to the United States;

27 95. Defendant KULDIP SINGH, in the Western District of Washington and
28 elsewhere, did aid and abet defendant LORENZO LAMANTIA in the willful attempt to

1 evade and defeat the assessment and payment of said income tax due by defendant
2 LORENZO LAMANTIA to the United States of America for the year 1999 by, among
3 other things, (1) creating, using, and maintaining with defendant LORENZO
4 LAMANTIA a system of bogus trusts; (2) opening, maintaining and controlling with
5 defendant LORENZO LAMANTIA a system of related domestic and foreign nominee
6 bank accounts; and (3) causing customers to remit payment for Global products and
7 services to nominee entities that were controlled by defendants KULDIP SINGH and
8 LORENZO LAMANTIA.

9 All in violation of Title 26, United States Code, Section 7201; 18 United States
10 Code Section 2.

11
12 **COUNT 6**

13 96. The allegations contained in paragraphs 1 through 17 of this Indictment are
14 repeated and realleged as if fully set forth herein.

15 97. During the calendar year 2000, defendant LORENZO LAMANTIA had and
16 received taxable income of approximately \$2,275,256;

17 98. Upon said taxable income there was an amount of income taxes due and
18 owing to the United States;

19 99. Defendant KULDIP SINGH, in the Western District of Washington and
20 elsewhere, did aid and abet defendant LORENZO LAMANTIA in the willful attempt to
21 evade and defeat the assessment and payment of said income tax due by defendant
22 LORENZO LAMANTIA to the United States of America for the year 2000 by, among
23 other things, (1) creating, using, and maintaining with defendant LORENZO
24 LAMANTIA a system of bogus trusts; (2) opening, maintaining and controlling with
25 defendant LORENZO LAMANTIA a system of related domestic and foreign nominee
26 bank accounts; and (3) causing customers to remit payment for Global products and
27 services to nominee entities that were controlled by defendants KULDIP SINGH and
28 LORENZO LAMANTIA.

1 All in violation of Title 26, United States Code, Section 7201; 18 United States
2 Code, Section 2.

3 COUNT 7

4 100. The allegations contained in paragraphs 1 through 17 of this Indictment are
5 repeated and realleged as if fully set forth herein.

6 101. During the calendar year 2001, defendant LORENZO LAMANTIA had and
7 received taxable income of approximately \$477,402;

8 102. Upon said taxable income there was an amount of income taxes due and
9 owing to the United States;

10 103. Defendant KULDIP SINGH, in the Western District of Washington and
11 elsewhere, did aid and abet defendant LORENZO LAMANTIA in the willful attempt to
12 evade and defeat the assessment and payment of said income tax due by defendant
13 LORENZO LAMANTIA to the United States of America for the year 1999 by, among
14 other things, (1) creating, using, and maintaining with defendant LORENZO
15 LAMANTIA a system of bogus trusts; (2) opening, maintaining and controlling with
16 defendant LORENZO LAMANTIA a system of related domestic and foreign nominee
17 bank accounts; and (3) causing customers to remit payment for Global products and
18 services to nominee entities that were controlled by defendants KULDIP SINGH and
19 LORENZO LAMANTIA.

20 All in violation of Title 26, United States Code, Section 7201; 18 United States
21 Code, Section 2.

22 COUNT 8

23 104. The allegations contained in paragraphs 1 through 17 of this Indictment are
24 repeated and realleged as if fully set forth herein.

25 105. During the calendar year 1999, defendant DAVID STRUCKMAN had and
26 received taxable income of approximately \$793,135;

27 106. Upon said taxable income there was an amount of income taxes due and
28 owing to the United States;

1 107. Well-knowing and believing the forgoing facts, defendant DAVID
2 STRUCKMAN, in the Western District of Washington and elsewhere, did willfully
3 attempt to evade and defeat the assessment and payment of said income tax due by
4 defendant DAVID STRUCKMAN to the United States of America for the year 1999 by
5 failing to make an income tax return on or before April 15, 2000, as required by law, to
6 any proper officer of the Internal Revenue Service; by failing to pay the Internal Revenue
7 Service said income taxes; and by committing the following affirmative acts of evasion, the
8 likely effect of each would be to mislead or conceal his true and correct income and taxes due
9 thereon from proper officers of the United States of America: creating, using, and maintaining
10 a system of bogus trusts; opening, maintaining and controlling a system of related
11 domestic and foreign nominee bank accounts; causing customers to remit payment for
12 Global products and services to nominee entities; causing co-defendants DANIEL
13 ANDERSEN and LORENZO LAMANTIA to remit Global profit distributions to
14 defendant DAVID STRUCKMAN's bogus trusts and nominee entities, all for the purpose
15 of concealing and attempting to conceal from all proper officers of the United States the
16 true and correct income of defendant DAVID STRUCKMAN.

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

18
19 COUNT 9

20 108. The allegations contained in paragraphs 1 through 17 of this Indictment are
21 repeated and realleged as if fully set forth herein.

22 109. During the calendar year 2000, defendant DAVID STRUCKMAN had and
23 received taxable income of approximately \$1,223,999;

24 110. Upon said taxable income there was an amount of income taxes due and
25 owing to the United States;

26 111. Well-knowing and believing the forgoing facts, defendant DAVID
27 STRUCKMAN, in the Western District of Washington and elsewhere, did willfully
28 attempt to evade and defeat the assessment and payment of said income tax due by

1 defendant DAVID STRUCKMAN to the United States of America for the year 2000 by
2 failing to make an income tax return on or before April 15, 2001, as required by law, to
3 any proper officer of the Internal Revenue Service; by failing to pay the Internal Revenue
4 Service said income taxes; and by committing the following affirmative acts of evasion, the
5 likely effect of each would be to mislead or conceal his true and correct income and taxes due
6 thereon from proper officers of the United States of America: creating, using, and maintaining
7 a system of bogus trusts; opening, maintaining and controlling a system of related
8 domestic and foreign nominee bank accounts; causing customers to remit payment for
9 Global products and services to nominee entities; causing co-defendants DANIEL
10 ANDERSEN and LORENZO LAMANTIA to remit Global profit distributions to
11 defendant DAVID STRUCKMAN's bogus trusts and nominee entities, all for the purpose
12 of concealing and attempting to conceal from all proper officers of the United States the
13 true and correct income of defendant DAVID STRUCKMAN.

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

15
16 **COUNT 10**

17 112. The allegations contained in paragraphs 1 through 17 of this Indictment are
18 repeated and realleged as if fully set forth herein.

19 113. During the calendar year 2001, defendant DAVID STRUCKMAN had and
20 received taxable income of approximately \$265,784;

21 114. Upon said taxable income there was an amount of income taxes due and
22 owing to the United States;

23 115. Well-knowing and believing the forgoing facts, defendant DAVID
24 STRUCKMAN, in the Western District of Washington and elsewhere, did willfully
25 attempt to evade and defeat the assessment and payment of said income tax due by
26 defendant DAVID STRUCKMAN to the United States of America for the year 2001 by
27 failing to make an income tax return on or before April 15, 2002, as required by law, to
28 any proper officer of the Internal Revenue Service; by failing to pay the Internal Revenue

1 Service said income taxes; and by committing the following affirmative acts of evasion, the
2 likely effect of each would be to mislead or conceal his true and correct income and taxes due
3 thereon from proper officers of the United States of America: creating, using, and maintaining
4 a system of bogus trusts; opening, maintaining and controlling a system of related
5 domestic and foreign nominee bank accounts; causing customers to remit payment for
6 Global products and services to nominee entities; causing co-defendants DANIEL
7 ANDERSEN and LORENZO LAMANTIA to remit Global profit distributions to
8 defendant DAVID STRUCKMAN's bogus trusts and nominee entities, all for the purpose
9 of concealing and attempting to conceal from all proper officers of the United States the
10 true and correct income of defendant DAVID STRUCKMAN.

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

12 A TRUE BILL.

13 Dated: _____
14

15 Signature of Foreperson redacted pursuant to
16 the policy of the Judicial Conference of the
17 United States

18 FOREPERSON _____

19 *Jeffrey C. Bellino*
20 for JOHN MCKAY
21 UNITED STATES ATTORNEY
22 Western District of Washington

23 *Jeffrey C. Bellino*
24 JEFFREY C. SULLIVAN
25 Chief, Criminal Division
26 United States Attorney's Office
27 Western District of Washington

28 *Larry J. Wszalek*
LARRY J. WSZALEK *by 11/10*
Trial Attorney
Department of Justice, Tax Division

Mark T. Odulio
MARK T. ODULIO
Trial Attorney
Department of Justice, Tax Division