

The United States Attorney's Office

Southern District of Florida

Press Release

BOCA RATON MAN SENTENCED TO 262 MONTHS IN PRISON FOR \$1 MILLION SECURITIES FRAUD, MORTGAGE FRAUD AND TAX FRAUD SCHEME

February 9, 2010

FOR IMMEDIATE RELEASE

WASHINGTON - **Donald Platten**, of Boca Raton, Fla., was sentenced today by Judge Donald Middlebrooks in West Palm Beach, Florida to 262 months in prison, to be followed by 3 years' of supervised release for securities fraud, mortgage fraud, and tax fraud, the Justice Department and Internal Revenue Service (IRS) announced. The Court will schedule a hearing within the next 90 days to determine the amount of restitution owed to the victims.

In August 2009, Platten was convicted of conspiracy to commit securities fraud, six counts of securities fraud, conspiracy to commit wire fraud, and impeding the internal revenue laws. Platten was acquitted of eight additional counts of securities fraud.

According to the indictment and evidence introduced at trial, Platten was the president of Harvard Learning Centers Inc., a Florida corporation also located in Boca Raton. Harvard Learning changed its name several times and claimed to be involved in several different business ventures. From 2004 to 2007, Platten caused Harvard Learning to issue more than \$1 million in stock to his wife, his sister, Judith Massaro, his ex-sister-in-law, and his limousine driver, Eli Goldshor, supposedly as repayment of promissory notes, even though Platten knew that the promissory notes were fraudulent and the company did not owe these individuals the money reflected on the promissory notes. Goldshor, the limousine driver, kicked back most of the proceeds from the sale of the stock to Platten and for Platten's benefit. In this manner, Platten caused Harvard Learning to issue stock to repay his own obligations and to enrich himself, his relatives and others. Platten also caused a subsidiary of Harvard Learning to pay the personal expenses of himself, his wife, his mother, his sister, and his teenage son.

According to the indictment and evidence introduced at trial, Platten failed to file corporate federal tax returns for Harvard Learning for the years 2004 through 2007 and failed to file his personal federal tax returns for the years 2004 and 2005. For the year 2006, Platten failed to report on his personal tax return the income that he received as a result of Harvard Learning's stock issuances and payment of his personal expenses.

According to the indictment and evidence introduced at trial, Platten caused Goldshor to purchase a house and obtain a mortgage by providing false information about his income and assets in order to conceal Platten's ownership of the house in Boca Raton. The day after he purchased the house, Platten caused Goldshor to execute a quit claim deed transferring his interest in the property to Platten's wife.

Two individuals who testified for the government in the trial of Platten in August 2009 had pleaded guilty to criminal charges relating to their misconduct. Eli Goldshor, Platten's former limousine driver, pleaded guilty to charges of conspiracy to commit securities fraud and willfully failing to file tax returns. In September 2009, Goldshor was sentenced by Judge William Zloch in Ft. Lauderdale,

Florida to 18 months in prison for his role in the offense. Judith Massaro, Platten's ex-sister-in-law, pleaded guilty to obstructing the internal revenue laws. In December 2009, Massaro was sentenced by Judge Thomas Whelan in San Diego, California to three years probation.

John A. DiCicco, Acting Assistant Attorney General of the Justice Department's Tax Division, commended the IRS Criminal Investigation and the Food and Drug Administration Office of Criminal Investigations agents who investigated the case, as well as Tax Division Trial Attorneys Steven D. Grimberg, Gregory R. Bockin, and Kenneth C. Vert, who prosecuted the case. Acting Assistant Attorney General DiCicco also thanked the U.S. Attorney's Office for the Southern District of Florida for their assistance in the successful prosecution of this matter.

A copy of this press release may be found on the website of the United States Attorney's Office for the Southern District of Florida at <http://www.usdoj.gov/usao/fls>. Related court documents and information may be found on the website of the District Court for the Southern District of Florida at <http://www.flsd.uscourts.gov> or on <http://pacer.flsd.uscourts.gov>.

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