

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

FILED
4-2-14
CLERK, U.S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE, FLORIDA

UNITED STATES OF AMERICA

v.

LAURA ANN WRIGHT,
CHAD R. HEINS,
TIFFANI E. MANNING,
a/k/a "Tiffani E. Lee,"
SILVESTER L. BOWENS,
a/k/a "Silk,"
CHRISTOPHER WYANT and
TABATHA MARIE DUBOIS

CASE NO. 3:14-cr- **55-J-25JBT**
Ct. 1: 18 U.S.C. § 286
Cts. 2-14: 18 U.S.C. §§ 641 and 2
Forfeiture: 18 U.S.C. § 981(a)(1)(C)
and 28 U.S.C. § 2461(c)

INDICTMENT

The Grand Jury charges:

COUNT ONE
(Conspiracy to Make False Claims)

A. Introduction

At all times material to this Indictment:

1. Ronald Rodgers was an inmate serving a term of imprisonment in the custody of the Florida Department of Corrections.
2. Ronald Rodgers was also known as "Ronnie" and "Arthur Pellerin."
3. Although he was moved around periodically, Ronald Rodgers spent a significant amount of time incarcerated at Union Correctional Institution in Raiford, Florida.
4. Defendant LAURA ANN WRIGHT was married to John Wright.

5. John Wright was serving a term of imprisonment in the custody of the Florida Department of Corrections and spent a significant amount of time incarcerated at Union Correctional Institution in Raiford, Florida.

6. Ronald Rodgers communicated by telephone with many of his co-conspirators, including Defendants CHAD R. HEINS, CHRISTOPHER WYANT and TABATHA MARIE DUBOIS while imprisoned.

7. Ronald Rodgers died in prison in April 2010.

The Agreement

8. Beginning in or about a date unknown to the Grand Jury, but no later than March 2, 2007, and continuing until in or about December 2011, in Union County, Florida, in the Middle District of Florida, and elsewhere,

LAURA ANN WRIGHT,
CHAD R. HEINS,
TIFFANI E. MANNING,
a/k/a "Tiffani E. Lee,"
SILVESTER BOWENS,
a/k/a "Silk,"
CHRISTOPHER WYANT,
TABATHA MARIE DUBOIS

the defendants herein, and Ronald Rodgers, a/k/a "Ronnie" and "Arthur Pellerin," John Wright, and other persons known and unknown to the Grand Jury, knowingly and willfully agreed, combined, and conspired with others and each other, to defraud the Internal Revenue Service (IRS), an agency of the United States Department of the Treasury, by obtaining, and aiding to obtain, the payment and allowance of false, fictitious, and fraudulent claims, that is, false federal income tax refunds, in violation of Title 18, United States Code, Section 286.

C. Manner and Means

9. It was part of the conspiracy that the defendants, and other persons known and unknown to the Grand Jury, agreed to participate in, and participated in, a scheme to obtain payment of false claims for federal income tax refunds to which they knew they were not entitled by causing the filing of false federal income tax returns using the names, forged signatures, and social security numbers of others.

10. It was part of the conspiracy that defendants LAURA ANN WRIGHT, CHAD R. HEINS, TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," SILVESTER BOWENS, a/k/a "Silk," CHRISTOPHER WYANT, TABATHA MARIE DUBOIS, and other persons known and unknown to the Grand Jury agreed to participate in, and participated in, a scheme to obtain payment of false claims for federal income tax refunds to which they knew they were not entitled through the filing of false federal income tax returns using the names, forged signatures, and social security numbers of others.

11. It was further a part of the conspiracy that Ronald Rodgers, a/k/a "Ronnie" and "Arthur Pellerin," and other persons known and unknown to the Grand Jury would create false and fraudulent federal income tax returns using the names, forged signatures and social security numbers of others. The amounts claimed on the federal income tax returns forms would correspond to an expected income tax refund of ranging between approximately \$5,762.00 to \$24,794.00. Those false and fraudulent federal income tax returns would be filed with the IRS via United States mail.

12. It was further a part of the conspiracy that the IRS would rely upon the false and fraudulent income tax returns described in paragraph 11 and, as a result of

that reliance, the IRS would issue income tax refunds directed to the individuals in whose names the income tax returns were filed.

13. It was further a part of the conspiracy that Ronald Rodgers, a/k/a "Ronnie" and "Arthur Pellerin," and other persons known and unknown to the Grand Jury would cause the IRS to send fraudulently obtained income tax refunds via direct deposit into several accounts opened and controlled by defendants CHAD R. HEINS, TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," SILVESTER BOWENS, a/k/a "Silk," and TABATHA MARIE DUBOIS, respectively, at various financial institutions.

14. It was further a part of the conspiracy that defendants CHAD R. HEINS, TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," SILVESTER BOWENS, a/k/a "Silk," and TABATHA MARIE DUBOIS, would provide a portion of the proceeds of the refunds to other co-conspirators.

15. It was part of the conspiracy that defendants LAURA ANN WRIGHT, CHAD R. HEINS, TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," SILVESTER BOWENS, a/k/a "Silk," CHRISTOPHER WYANT and TABATHA MARIE DUBOIS, and other persons known and unknown to the Grand Jury, would receive, from the proceeds of the deposited income tax refunds, cash payments or other compensation for their role in the conspiracy.

16. It was further a part of the conspiracy that defendant LAURA ANN WRIGHT would communicate via telephone or in person with co-conspirators Ronald Rodgers, a/k/a "Ronnie" and "Arthur Pellerin," John Wright, defendants CHAD R. HEINS, TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," SILVESTER BOWENS, a/k/a

"Silk," and TABATHA MARIE DUBOIS, and other persons known and unknown to the Grand Jury, for the purpose of carrying out the object of the conspiracy.

17. It was further a part of the conspiracy that the co-conspirators would communicate in coded language, in written communication and in telephone conversations, and perform other acts, in an attempt to hide and conceal and cause to be hidden and concealed the purpose of the conspiracy and the acts committed in furtherance thereof.

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO THROUGH SEVEN
(Theft of Public Money)

18. The allegations in paragraphs 1 through 17 are repeated and re-alleged as if set forth herein for Counts Two through Seven of the Indictment.

19. On or about the respective dates set forth below, in Duval County, in the Middle District of Florida, and elsewhere,

TIFFANI E. MANNING,
a/k/a "Tiffani E. Lee,"

a defendant herein, did willfully and knowingly receive, conceal and retain stolen property of the United States, that is tax refunds of a value in excess of \$1,000, with intent to convert said property to her own use, defendant TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," then knowing said property to have been stolen, and did aid and abet the willful and knowing receipt, concealment and retention of such stolen property of the United States, that is:

COUNT	DATE	AMOUNT
Two	May 22, 2009	\$9,065.00
Three	June 5, 2009	\$9,233.00
Four	June 5, 2009	\$3,005.15
Five	June 12, 2009	\$15,758.30
Six	March 12, 2010	\$14,088.94
Seven	March 12, 2010	\$11,501.00

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNTS EIGHT THROUGH TEN
(Theft of Public Money)

20. The allegations in paragraphs 1 through 17 are repeated and re-alleged as if set forth herein for Counts Eight through Ten of the Indictment.

21. On or about the respective dates set forth below, in Duval County, in the Middle District of Florida, and elsewhere,

SILVESTER BOWENS,
a/k/a "Silk,"

a defendant herein, did willfully and knowingly receive, conceal and retain stolen property of the United States, that is tax refunds of a value in excess of \$1,000, with intent to convert said property to his own use, defendant SILVESTER BOWENS, a/k/a "Silk," then knowing said property to have been stolen, and did aid and abet the willful and knowing receipt, concealment and retention of such stolen property of the United States, that is:

COUNT	DATE	AMOUNT
Eight	March 19, 2010	\$11,652.46
Nine	March 19, 2010	\$8,779.00
Ten	April 2, 2010	\$14,091.00

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNTS ELEVEN THROUGH FOURTEEN
(Theft of Public Money)

22. The allegations in paragraphs 1 through 17 are repeated and re-alleged as if set forth herein for Counts Eleven through Fourteen of the Indictment.

23. On or about the respective dates set forth below, in Hillsborough County, in the Middle District of Florida, and elsewhere,

TABATHA MARIE DUBOIS,

a defendant herein, did willfully and knowingly receive, conceal and retain stolen property of the United States, that is tax refunds of a value in excess of \$1,000, with intent to convert said property to her own use, defendant TABATHA MARIE DUBOIS, then knowing said property to have been stolen, and did aid and abet the willful and knowing receipt, concealment and retention of such stolen property of the United States, that is:

COUNT	DATE	AMOUNT
Eleven	March 19, 2010	\$9,090.00
Twelve	March 19, 2010	\$8,607.24
Thirteen	March 26, 2010	\$14,105.00
Fourteen	March 26, 2010	\$9,792.00

All in violation of Title 18, United States Code, Sections 641 and 2.

FORFEITURE

1. The allegations contained in Counts Two through Fourteen of this Indictment are incorporated by reference for the purpose of alleging forfeitures pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).

2. Upon conviction of a violation of Title 18, United States Code, Section 1343, the defendants shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the offense.

3. The property to be forfeited includes, but is not limited to, the following:

- a. A sum of money equal to at least \$62,651.39 in United States currency from defendant TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," representing amount of proceeds obtained by TIFFANI E. MANNING, a/k/a "Tiffani E. Lee," as a result of the offenses charged in Counts Two through Seven, 18 U.S.C. § 641;
- b. A sum of money equal to at least \$34,522.46 in United States currency from defendant SILVESTER BOWENS, a/k/a "Silk," representing the amount of proceeds obtained by SILVESTER

BOWENS, a/k/a "Silk," as a result of the offenses charged in Counts Eight through Ten, 18 U.S.C. § 641; and

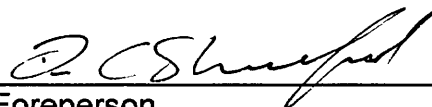
- c. A sum of money equal to at least \$41,594.24 in United States currency from defendant TABATHA MARIE DUBOIS, representing the amount of proceeds obtained by TABATHA MARIE DUBOIS, as a result of the offenses charged in Counts Eleven through Fourteen, 18 U.S.C. § 641.**

4. If any of the property described above, as a result of any act or omission of the defendants:

- a. cannot be located upon the exercise of due diligence;**
- b. has been transferred or sold to, or deposited with, a third party;**
- c. has been placed beyond the jurisdiction of the court;**
- d. has been substantially diminished in value; or**
- e. has been commingled with other property which cannot be divided without difficulty,**

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

A TRUE BILL,



Foreperson

A. LEE BENTLEY, III
United States Attorney

By: 

KELLY S. KARASE
Assistant United States Attorney

By: 

MAC D. HEAVENER, III
Assistant United States Attorney
Deputy Chief, Jacksonville Division

UNITED STATES DISTRICT COURT
Middle District of Florida
Jacksonville Division

THE UNITED STATES OF AMERICA

vs.

LAURA ANN WRIGHT
CHAD R. HEINS
TIFFANI E. MANNING,
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CHRISTOPHER WYANT
TABATHA MARIE DUBOIS

INDICTMENT

Violations:

Ct. 1: 18 U.S.C. § 286
Cts. 2-14: 18 U.S.C. §§ 641 and 2

A true bill,



Foreperson

Filed in open court this 2 day

of April, 2014.


Clerk

Bail \$ _____
