

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA	:	Criminal No. 12-
	:	
v.	:	18 U.S.C. §§ 1349 and 2
	:	26 U.S.C. § 7206(1)
MARLA DEPTULA	:	
	:	<b><u>INFORMATION</u></b>
	:	

The defendant having waived in open court prosecution by indictment, the United States Attorney for the District of New Jersey charges:

**COUNT 1**

**(Conspiracy to Commit Mail Fraud)**

1. At all times relevant to this Information, defendant MARLA DEPTULA and a coconspirator (“CC-1”) were employed in administrative capacities at a law firm in Middlesex County, New Jersey (the “LAW FIRM”). In her capacity as an administrative employee of the LAW FIRM, defendant MARLA DEPTULA had access to various financial accounts of the LAW FIRM, including attorney trust and business accounts of the LAW FIRM.

**The Scheme and Artifice to Defraud**

2. From in or about February 2005 to in or about September 2007, in Middlesex County, in the District of New Jersey, and elsewhere, defendant

MARLA DEPTULA

did knowingly and intentionally conspire and agree with CC-1 to devise a scheme and artifice to defraud the LAW FIRM of money and property, namely, approximately \$788,981.36, by means of materially false and fraudulent pretenses, representations, and promises, contrary to Title 18,

United States Code, Section 1341.

Object of the Scheme and Artifice to Defraud

3. The object of the conspiracy was for defendant MARLA DEPTULA and CC-1 to enrich themselves by embezzling funds out of the LAW FIRM's attorney trust and business accounts without the knowledge of the LAW FIRM attorneys and using those embezzled funds for their own personal benefit.

The Manner and Means of the Scheme and Artifice to Defraud

4. It was part of the conspiracy that defendant MARLA DEPTULA and CC-1 used their administrative positions at the LAW FIRM to cause checks to be issued from the LAW FIRM's attorney trust and business accounts directly to their creditors in order to pay their personal expenses, including credit card bills, real estate taxes, and child care expenses.

5. It was further part of the conspiracy that defendant MARLA DEPTULA caused checks to be issued from the LAW FIRM's trust account payable to clients of the LAW FIRM, forged the clients' endorsements on the back of the checks, and then deposited those checks into bank accounts that she controlled.

6. It was further part of the conspiracy that defendant MARLA DEPTULA and CC-1 caused checks to be issued from the LAW FIRM's trust and business accounts payable to themselves and then negotiated these checks, including by depositing the checks into bank accounts they controlled. With respect to some of these checks, defendant MARLA DEPTULA accessed the LAW FIRM's financial accounting system and altered the payee information for these checks, in an attempt to conceal their unlawful conduct.

7. It was further part of the conspiracy that from in or about February 2005 to in or about September 2007, for the purpose of executing and attempting to execute this scheme and

artifice to defraud, defendant MARLA DEPTULA did knowingly cause to be placed in a post office and authorized depository for mail matter to be sent and delivered by the Postal Service, including the following checks drawn against the LAW FIRM's attorney trust account:

<b><u>Date (on or about)</u></b>	<b><u>Mailing</u></b>
July 31, 2007	Check number 9166 in the amount of \$3,000 payable to Providian Bank for the benefit of an account ending in 5859
July 31, 2007	Check number 9167 in the amount of \$3,230.37 payable to Chase for the benefit of an account ending in 9086
July 31, 2007	Check number 9168 in the amount of \$587.40 payable to HSBC Card Services for the benefit of an account ending in 7371

8. It was further part of the conspiracy that on or about September 6, 2007, for the purpose of executing and attempting to execute this scheme and artifice to defraud, defendant MARLA DEPTULA did deposit two checks drawn against the LAW FIRM'S attorney trust account in the amounts of \$1,125 and \$1,949.

9. It was further part of the conspiracy that on or about September 12 and or 13, 2007, for the purpose of executing and attempting to execute this scheme and artifice to defraud, defendant MARLA DEPTULA and CC-1 met in person to discuss concealing their scheme from the LAW FIRM.

All in violation of Title 18, United States Code, Section 1349 and Section 2.

**COUNT 2**

**(Fraudulent and False Statements)**

1. Paragraphs 1 and 3 through 6 of Count One of this Information are realleged as if set forth fully herein.

2. On or about April 15, 2008, defendant MARLA DEPTULA signed, filed, and caused to be filed with the Internal Revenue Service a 2007 United States Income Tax Return on her own behalf. That return stated that defendant MARLA DEPTULA received \$72,263 in gross income for the calendar year 2007.

3. The tax return was electronically signed by defendant MARLA DEPTULA and contained a written declaration that it was made under the penalties of perjury.

4. The tax return was not true and correct as to every material matter in that the return did not include approximately \$275,258.55 in gross income MARLA DEPTULA received in the calendar year 2007 from the fraud scheme described in Count One of the Information.

5. On or about April 15, 2008, in Middlesex County, in the District of New Jersey and elsewhere, defendant

MARLA DEPTULA

did knowingly and willfully make and subscribe a 2007 United States Individual Income Tax Return, Form 1040, as described in paragraph 2, which she did not believe to be true and correct as to every material matter, as described in paragraph 4.

In violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.

  
\_\_\_\_\_  
PAUL J. FISHMAN  
United States Attorney

CASE NUMBER: \_\_\_\_\_

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**United States District Court  
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**v.**

**MARLA DEPTULA**

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**INFORMATION FOR**

18 U.S.C. §§ 1349(a) and 2  
26 U.S.C. § 7206(1)

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