UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
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UNITED STATES OF AMERICA :

-v- :

IRWIN LIPKIN, :

Defendant. :

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INFORMATION

S9 10 Cr. 228 (LTS)

COUNT ONE

(Conspiracy to Commit Securities Fraud, to Falsify Records of a Broker-Dealer, to Falsify Records of an Investment Adviser, to Make False Filings with the SEC, to Falsify Statements in Relation to Documents Required by ERISA)

The United States Attorney charges:

Relevant Persons and Entities

1. At all times relevant to this Information, Bernard L. Madoff Investment Securities LLC, and its predecessor, Bernard L. Madoff Investment Securities (collectively and separately, "BLMIS"), had its principal place of business in New York, New York, most recently at 885 Third Avenue, New York, New York. BLMIS was a broker-dealer that engaged in three principal types of business: Market Making; Proprietary Trading; and Investment Advisory ("Investment Advisory" or "IA") services. BLMIS was registered with the United States Securities and Exchange Commission ("SEC") as a broker-dealer and was, beginning in or about 2006, registered with the SEC as an investment adviser.

2. Bernard L. Madoff was the founder of BLMIS and served as its sole member and principal. In that capacity, Madoff controlled the business activities of BLMIS. At the time of its collapse in December 2008, BLMIS managed more than 4,000 Investment Advisory accounts purporting to have a cumulative balance of approximately $65 billion. While Madoff promised to clients and prospective clients that he would invest their money in shares of common stock, options, and other securities of well-known corporations, he never invested the client funds in the securities as he had promised.

3. Daniel Bonventre was employed by BLMIS from in or about August 1968, through at least on or about December 11, 2008. Bonventre began working at BLMIS as an auditor, and subsequently was given increasing responsibility for supervising the back-office operations of BLMIS. Since at least the 1980s, Bonventre served in the position of "Director of Operations" for BLMIS. In his capacity as Director of Operations, Bonventre was responsible for, among other things: (a) maintaining and supervising the production of the principal internal accounting documents for BLMIS, including the General Ledger;[1] (b) maintaining the Stock Record for BLMIS and resolving any

[1] The General Ledger is an accounting record of a business which usually includes accounts for such items as current assets, fixed assets, liabilities, revenue and expense items, gains and losses.

discrepancies between internal and external records;[2] (c) supervising the use and reconciliation of BLMIS bank accounts through which the Market Making, Proprietary Trading, and Investment Advisory business operations were funded; (d) supervising BLMIS employees who worked in the accounting department and the "cage";[3] and (e) supervising Jerome O'Hara and George Perez insofar as their work related to the production of the General Ledger and other BLMIS accounting records. Bonventre, among other things, engaged in an accounting fraud that disguised transfers of funds to and from the Investment Advisory business to other parts of BLMIS's operations.

4. Frank DiPascali, Jr. was employed at BLMIS between in or about 1975, and on or about December 11, 2008. By the early 1990s, DiPascali was one of the BLMIS employees responsible for, among other things, managing the majority of BLMIS's IA accounts into which thousands of clients invested, and eventually lost, billions of dollars. DiPascali created fake trades in IA client accounts from at least in or about the early 1990s through December 2008.

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[2] The "Stock Record" is a record that brokerage firms use to keep track of the positions, location, and ownership of the securities that the firm is holding.

[3] The "cage" was the area of BLMIS's office in which settlement and clearing functions occurred, and in which checks and wire transfers were sent and/or received.

5. Annette Bongiorno was employed at BLMIS from in or about 1968, through on or about December 11, 2008. During her employment, Bongiorno, among other things, managed hundreds of IA accounts purportedly having a cumulative balance of approximately $8.5 billion dollars as of November 30, 2008. Bongiorno also supervised employees who worked for the IA business. During her employment, Bongiorno created fake trades in IA client accounts from at least in or about the early 1970s through December 2008.

6. Peter Madoff was employed at BLMIS from in or about 1965, through on or about December 11, 2008. From approximately 1969 through December 11, 2008, Peter Madoff was the Chief Compliance Officer and Senior Managing Director at BLMIS. Peter Madoff also was the head trader in BLMIS's Market Making and Proprietary Trading operations for many years. Among other things, Peter Madoff made false statements to BLMIS's investors and to the SEC about BLMIS's compliance program and the nature and scope of its IA business.

7. David L. Kugel was employed at BLMIS from in or about 1970, through at least on or about December 11, 2008. Beginning in or about 1970, David Kugel was a trader in BLMIS's Proprietary Trading and Market Making operations. Beginning in the early 1970s until the collapse of BLMIS, David Kugel helped Annette Bongiorno and Joann Crupi, a/k/a "Jodi," and others to create fake, backdated trades for BLMIS's IA business.

8. Joann Crupi, a/k/a "Jodi," was employed at BLMIS from in or about 1983, through at least on or about December 11, 2008. Among other things, Crupi was responsible for tracking the daily activity of the bank account into which billions of dollars of IA client money was deposited, and from which IA client redemptions were paid (the "IA Bank Account"), and directing wire transfers into and out of the IA Bank Account. In addition, Crupi managed several BLMIS IA accounts purportedly having a cumulative balance of approximately $900 million as of November 30, 2008. Among other things, Crupi created fake trades in IA client accounts from at least in or about the 1990s through December 2008.

9. David G. Friehling, was a licensed Certified Public Accountant ("CPA") with Friehling & Horowitz, CPAs, P.C. ("F&H"). From in or about 1991 through 2008, F&H was the accounting firm retained by BLMIS purportedly to audit BLMIS's financial statements. Friehling created false certified and audited financial statements for BLMIS, which were filed with the SEC and sent to certain clients of BLMIS. Friehling was the tax accountant for Madoff from in or about 1991 through in or about 2008.

10. IRWIN LIPKIN, the defendant, was employed at BLMIS from in or about 1964, through in or about 1998, during which time LIPKIN served as the Controller of BLMIS. As Controller,

LIPKIN participated in maintaining the internal books and records of BLMIS, including the General Ledger, Stock Record, and Financial and Operational Combined Uniform Single Reports ("FOCUS Reports").[4] Among other duties, LIPKIN assisted Bernard L. Madoff in performing internal audits of the purported securities positions held by BLMIS. LIPKIN was the third employee hired at BLMIS following Bernard L. Madoff and Madoff's wife.

11. Enrica Cotellessa-Pitz was employed by BLMIS from in or about 1978, through at least on or about December 11, 2008. In or about 1998, Cotellessa-Pitz became the Controller of BLMIS. Cotellessa-Pitz reported to Daniel Bonventre and assisted Bonventre in maintaining the books and records of BLMIS, including the General Ledger and the Stock Record, and BLMIS's bank accounts. Among other things, Cotellessa-Pitz engaged in an accounting fraud that disguised transfers of funds to and from the Investment Advisory business to other parts of BLMIS's operations.

12. Jerome O'Hara and George Perez were employed by BLMIS starting in or about 1990 and 1991, respectively. O'Hara and Perez were each responsible for, among other things, developing and maintaining programs for computers that supported

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[4] "FOCUS Reports" are reports that all members of the New York Stock Exchange are required to submit on monthly, quarterly, and annual intervals. The report contains information on, among other things, the financial condition of each member firm, including its assets and liabilities.

the operations of BLMIS, including its Market Making, Proprietary Trading, and Investment Advisory operations. Among other things, O'Hara and Perez created and maintained computer programs that were used to create false books and records of BLMIS.

13. Eric S. Lipkin was employed by BLMIS from in or about the mid-1980s, through at least on or about December 11, 2008. From in or about 1996, Lipkin created false books and records at BLMIS and, in his capacity as payroll manager, maintained individuals on BLMIS's payroll who did not work for the firm but who nevertheless received salaries and benefits.

14. Craig Kugel was employed at BLMIS, or its affiliated entity Primex Trading LLC, from in or about 2001, through at least on or about December 11, 2008. Craig Kugel's responsibilities included, among other things, budget forecasting for BLMIS's Market Making and Proprietary Trading operations and overseeing BLMIS's health care plan. Craig Kugel also maintained individuals on BLMIS's payroll who did not work for the firm but who nevertheless received salaries and benefits.

IRWIN LIPKIN Created False BLMIS Books and Records

15. IRWIN LIPKIN, the defendant, created false and fraudulent books and records of BLMIS. LIPKIN, the Controller of BLMIS, along with Bonventre, Cotellessa-Pitz and others, created false and misleading entries in the BLMIS General Ledger and Stock Record, as well as supporting books and records, that were

designed, among other things, to manipulate BLMIS's profit and loss numbers ("P&L").

16. Beginning at least as early as the mid-1970s, IRWIN LIPKIN, the defendant, made false entries with respect to BLMIS's P&L in the books and records of BLMIS. On an approximately monthly basis, LIPKIN changed the P&L numbers at the direction of Bernard L. Madoff. As a result, BLMIS's General Ledger, Stock Record, FOCUS Reports and other documents were false and misleading.

17. In the course of his capacity as Controller, IRWIN LIPKIN, the defendant, memorialized certain of the alterations he made in the books and records of BLMIS in a journal he maintained. For example, LIPKIN noted alterations he made to the pricing of certain securities positions held by BLMIS and the corresponding alterations Daniel Bonventre made to the Stock Record.

18. When IRWIN LIPKIN, the defendant, retired from BLMIS in or about 1998, he instructed Enrica Cotellessa-Pitz on how to manipulate the revenues at BLMIS in order to reach a particular P&L result.

IRWIN LIPKIN Created False and Misleading FOCUS Reports and Annual Financial Statements

19. BLMIS was registered as a broker-dealer with the SEC since approximately 1960.

20. As an SEC-registered broker-dealer, BLMIS was required to file FOCUS Reports on a monthly, quarterly and annual basis, as well as annual financial statements. The information contained in the BLMIS FOCUS Reports and the annual financial statements concerning BLMIS's assets, liabilities, revenues, and expenses was derived principally from information recorded in the BLMIS General Ledger and the Stock Record.

21. As IRWIN LIPKIN, the defendant, knew, the FOCUS Reports and the annual financial statements filed by BLMIS with regulators, and provided to various IA customers, failed to reflect accurately the P&L of BLMIS because the actual P&L numbers had been altered by LIPKIN and others.

IRWIN LIPKIN Created False and Fraudulent Documents in Connection With Tax Audits of Bernard L. Madoff

22. From at least in or about 1991 through in or about 2007, Bernard L. Madoff substantially under-reported his taxable income on his U.S. Individual Income Tax Returns, Forms 1040 ("Tax Returns"). Specifically, Madoff under-reported BLMIS's "Trading Profit/Loss" on the "gross receipts" line of Schedule C filed with his Tax Returns. Because Madoff filed Tax Returns as a "sole proprietor," he reported BLMIS's profits as "gross receipts" on the Schedule C.

23. For each tax year, Madoff directed David Friehling, his accountant, to report only a certain amount of

income from BLMIS on his Tax Returns. Friehling then manipulated the "gross receipts" amount to meet Madoff's desired tax outcome.

24. On numerous occasions, Madoff was audited by the Internal Revenue Service ("IRS") and the New York State Department of Taxation and Finance.

25. Because the income reported on Madoff's Tax Returns was not accurate, when Madoff was audited by tax authorities, Madoff, David Friehling, Daniel Bonventre, IRWIN LIPKIN, the defendant, Enrica Cotellessa-Pitz, Jerome O'Hara, and other co-conspirators created false, backdated BLMIS General Ledgers, Stock Records and/or additional reports derived from the General Ledger and Stock Record so as to appear consistent with Tax Returns that Madoff had filed with the IRS in prior years.

26. For example, in connection with an IRS audit of Madoff's Tax Returns for tax year 1992, IRWIN LIPKIN, the defendant, made revisions to the 1992 General Ledger and/or its supporting books and records, years after the fact, so that these documents would appear consistent with the amounts that previously had been reported by Madoff on his Tax Returns.

IRWIN LIPKIN Caused Sham Trades in His IA Accounts

27. Since in or about at least 1975, IRWIN LIPKIN, the defendant, and his wife maintained their own personal IA accounts at BLMIS. In or about November 2001, the IA accounts of LIPKIN and his wife reflected sales of 22,000 shares of Johnson &

Johnson stock. These stock sales generated capital gains income of approximately $400,000 on which LIPKIN was required to pay taxes. However, in or about December 2001, LIPKIN requested a $400,000 loss for income tax purposes from Annette Bongiorno, who managed his IA accounts. Bongiorno then revised LIPKIN's IA account statements and canceled the sales of the 22,000 Johnson & Johnson shares well after those sales purportedly had occurred, thereby reducing LIPKIN's capital gains income for 2001 by $400,000, as LIPKIN had requested.

28. Likewise, on or about December 2, 2002, IRWIN LIPKIN, the defendant, requested that Annette Bongiorno reflect losses in the IA accounts of LIPKIN and his family members. Specifically, LIPKIN instructed:

> Dear Annette,
> Please set up losses in the following accts:
> Irwin Lipkin 1-L0036 $125,000
> [ ] Lipkin 1-L0093 $40,000
> [ ] & [ ] Lipkin 1-L0094 $30,000
> These are about what each will need. Thanks.
> I will see you in Florida next month. . . .
> Love, Irwin

29. Based upon these instructions, Annette Bongiorno reflected the requested losses by documenting purported purchases of shares of Micron Technology, Inc. ("Micron") near the monthly high price and purported sales of these shares near the monthly low price less than three weeks later. No such trades actually occurred. These fake trades resulted in losses in the IA accounts of LIPKIN and his two family members for, respectively,

$145,770, $41,925, and $31,605. Indeed, the IA account statements reflected that the Micron shares purportedly had been purchased on November 29, 2002 - three days prior to LIPKIN's December 2, 2002 request to Bongiorno to create the losses.

The No-Show Job for LIPKIN and His Wife

30. Beginning at least in or about 1978, IRWIN LIPKIN, the defendant, arranged for his wife to be placed on the BLMIS payroll. LIPKIN's wife was on the payroll intermittently until in or about 2001. LIPKIN knew that his wife did not work at BLMIS or perform any services for BLMIS; nonetheless, she received a salary and benefits to which she was not entitled.

31. Likewise, after his retirement from BLMIS in 1998, IRWIN LIPKIN, the defendant, agreed with others that he would remain on the BLMIS payroll, even though LIPKIN did not work at, or perform any services for, BLMIS. Between 1998 and 2008, LIPKIN continued to receive a salary and benefits to which he was not entitled, including medical insurance for LIPKIN and his wife.

32. IRWIN LIPKIN, the defendant, caused false documents reflecting that he and his wife were employees to be created and disseminated by BLMIS. For example, LIPKIN caused false Annual Returns ("Forms 5500") concerning BLMIS's employee benefit plan to be submitted to the United States Department of Labor ("DOL"). Form 5500 is part of ERISA's overall reporting

and disclosure framework, which is intended to ensure that employee benefit plans are operated and managed in accordance with certain prescribed standards, and that participants and beneficiaries, as well as regulators, are provided with sufficient information to protect the rights and benefits of participants and beneficiaries under employee benefit plans.

33. Further, IRWIN LIPKIN, the defendant, caused false documents to be submitted by BLMIS to the third party administrator of a BLMIS health care plan. Among other things, these documents stated that LIPKIN and his wife were BLMIS employees and thus were eligible to participate in BLMIS's 401(k) plan, health care plan, and flexible spending account program. LIPKIN knew that neither he nor his wife were entitled to these benefits.

STATUTORY ALLEGATIONS

The Conspiracy

34. From at least in or about the mid-1970s, through and including on or about December 11, 2008, in the Southern District of New York and elsewhere, IRWIN LIPKIN, the defendant, and others known and unknown, willfully and knowingly did combine, conspire, confederate and agree together and with each other to commit offenses against the United States, to wit, (a) securities fraud, in violation of Title 15, United States Code, Sections 78j(b) and 78ff; and Title 17, Code of Federal

Regulations, Section 240.10b-5; (b) falsifying the records of a broker-dealer, in violation of Title 15, United States Code, Sections 78q(a) and 78ff; and Title 17, Code of Federal Regulations, Section 240.17a-3; (c) falsifying the records of an investment adviser, in violation of Title 15, United States Code, Sections 80b-4 and 80b-17; and Title 17, Code of Federal Regulations, Section 275.204-2; (d) causing the filing of false documents with the SEC, in violation of Title 15, United States Code, Sections 78q(a) and 78ff, and Title 17, Code of Federal Regulations, Section 240.17a-5; and (e) falsifying statements in relation to documents required by ERISA, in violation of Title 18, United States Code, Sections 1027 and 2.

Objects of the Conspiracy

Securities Fraud

35. It was a part and an object of the conspiracy that IRWIN LIPKIN, the defendant, and others known and unknown, willfully and knowingly, directly and indirectly, by use of the means and instrumentalities of interstate commerce, the mails, and the facilities of national securities exchanges, would and did use and employ manipulative and deceptive devices and contrivances in connection with the purchase and sale of securities, in contravention of Title 17, Code of Federal Regulations, Section 240.10b-5, by: (a) employing devices, schemes, and artifices to defraud; (b) making and causing BLMIS

to make untrue statements of material fact and omitting to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and (c) engaging in acts, practices, and courses of business which operated and would operate as a fraud and deceit upon persons who invested in and through BLMIS, in violation of Title 15, United States Code, Sections 78j(b) and 78ff.

Falsifying Records of an Investment Adviser

36. It was a further part and an object of the conspiracy that IRWIN LIPKIN, the defendant, and others known and unknown, willfully and knowingly, by the use of the mails and means and instrumentalities of interstate commerce, in connection with BLMIS's business as an investment adviser, would and did cause BLMIS to fail to make and keep for prescribed periods such records, furnish such copies thereof and make and disseminate such reports as the SEC, by rule, has prescribed as necessary and appropriate in the public interest and for the protection of investors, in violation of Title 15, United States Code, Sections 80b-4 and 80b-17; and Title 17, Code of Federal Regulations, Section 275.204-2.

Falsifying Records of a Broker-Dealer

37. It was a further part and an object of the conspiracy that IRWIN LIPKIN, the defendant, and others known and unknown, willfully and knowingly would and did cause BLMIS, a

registered broker-dealer, to fail to make and keep such records as the SEC, by rule, has prescribed as necessary and appropriate in the public interest, for the protection of investors, and otherwise in furtherance of the purposes of the Securities Exchange Act of 1934, in violation of Title 15, United States Code, Sections 78q(a) and 78ff; and Title 17, Code of Federal Regulations, Section 240.17a-3.

False Filings with the SEC

38. It was a further part and an object of the conspiracy that IRWIN LIPKIN, the defendant, and others known and unknown, willfully and knowingly, in applications, reports, and documents required to be filed with the SEC under the Securities Exchange Act of 1934, and the rules and regulations thereunder, did make and cause to be made statements that were false and misleading with respect to material facts, in violation of Title 15, United States Code, Sections 78q(a) and 78ff; and Title 17, Code of Federal Regulations, Section 240.17a-5.

Falsifying Statements in Relation to Documents Required by ERISA

39. It was a further part and an object of the conspiracy that IRWIN LIPKIN, the defendant, and others known and unknown, willfully and knowingly, in documents required by Title I of ERISA to be published, kept as part of the records of employee welfare benefit plans and employee pension benefit plans, and certified to the administrator of such plan, would and

did make and cause to be made false statements and representations of fact, knowing them to be false, and did knowingly conceal, cover up and fail to disclose facts the disclosure of which was required by Title I of ERISA, and was necessary to verify, clarify, and check for accuracy and completeness reports required by such title to be published and certified, in violation of Title 18, United States Code, Sections 1027 and 2.

Means and Methods of the Conspiracy

40. Among the means and methods by which IRWIN LIPKIN, the defendant, and others known and unknown, would and did carry out the conspiracy were the following:

a. LIPKIN created false and misleading entries in the BLMIS General Ledgers and Stock Records that were designed to falsely represent BLMIS's profit and loss.

b. LIPKIN caused false and misleading FOCUS Reports and annual financial statements to be filed with the SEC and other regulators.

c. LIPKIN created false, backdated BLMIS General Ledgers, Stock Records and/or other documents for the purpose of maintaining the falsity of Madoff's Tax Returns.

d. LIPKIN caused fake trades to be created in his IA account and the IA accounts of his family members.

e. LIPKIN caused to be filed with the DOL

fraudulent Forms 5500 that included employees who did not work at BLMIS.

Overt Acts

41. In furtherance of the conspiracy and to effect the illegal objects thereof, IRWIN LIPKIN, the defendant, and others known and unknown, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. Beginning at least as early as the mid-1970s, in New York, New York, LIPKIN made false entries with respect to BLMIS's P&L in the books and records of BLMIS.

b. Beginning at least as early as the mid-1970s, in New York, New York, LIPKIN caused false and misleading FOCUS Reports and false and misleading annual financial statements to be filed with the SEC.

c. In or about the mid-1990s, LIPKIN revised the 1992 General Ledger and/or its supporting books and records, years after the fact, in connection with a tax audit of BLMIS.

d. Beginning at least in or about 1978, in New York, New York, LIPKIN caused his wife, who performed no work for BLMIS, to be put on the BLMIS payroll and given a salary and benefits to which she was not entitled.

e. In or about December 2002, in New York, New York, LIPKIN caused fake trades to be created in his IA account and the IA accounts of his family members.

f. In or about 2007, Enrica Cotellessa-Pitz participated in altering a BLMIS Statement of Operations Year-Ended October 31, 2004.

g. In or about 2007, Daniel Bonventre and Enrica Cotellessa-Pitz participated in altering the General Ledger, Stock Record, and a report derived from the Stock Record to be provided to tax auditors.

h. In or about April 2008, in New York, New York, LIPKIN caused a false Form 5500 to be submitted to the DOL.

(Title 18, United States Code, Section 371.)

COUNT TWO

(Falsifying Statements in Relation to Documents Required by ERISA)

42. The allegations contained in paragraphs 1 through 33 and 40 through 41 above are hereby repeated, realleged and incorporated by reference as if fully set forth herein.

43. From at least in or about 1978, through on or about December 11, 2008, in the Southern District of New York and elsewhere, IRWIN LIPKIN, the defendant, knowingly, in documents required by Title I of ERISA to be published, kept as part of the records of employee welfare benefit plans and employee pension benefit plans, and certified to the administrator of such plans,

made and caused to be made false statements and representations of fact, knowing them to be false, and knowingly concealed, covered up and failed to disclose facts the disclosure of which was required by Title I of ERISA, and was necessary to verify, explain, clarify, and check for accuracy and completeness reports required by such title to be published and information required by such title to be certified, to wit, LIPKIN caused to be submitted to the DOL false documents reflecting the number of employees at BLMIS.

(Title 18, United States Code, Sections 1027 and 2.)

FORFEITURE ALLEGATION

(Offenses Constituting Specified Unlawful Activity)

44. As the result of committing one or both of the offenses constituting specified unlawful activity as defined in 18 U.S.C. § 1956(c)(7), as alleged in Counts One and Two of this Information, IRWIN LIPKIN, the defendant, shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461, all property, real and personal, that constitutes or is derived from proceeds traceable to the commission of the said offenses, including but not limited to a sum of money representing the amount of proceeds obtained as a result of the said offenses, to wit, approximately $170 billion, and all property traceable thereto.

(Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461.)

Substitute Assets Provision

45. If any of the forfeitable property described above in paragraph 44 of this Information, as a result of any act or omission of the defendant:

a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third person;

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 subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the forfeitable property described above.

(Title 18, United States Code, Section 981(a)(1)(C), Title 21, United States Code, Section 853(p), and Title 28, United States Code, Section 2461.)

Preet Bharara

PREET BHARARA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v -

IRWIN LIPKIN,

Defendant.

INFORMATION

S9 10 Cr. 228 (LTS)

Title 15 U.S.C. Sections 80b-4 and 80b-17;
Title 17, Code of Federal Regulations,
Section 275.204-2; and
Title 18 U.S.C. Sections 1027, 371 and 2.

PREET BHARARA
United States Attorney.