

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LA.

2019 MAR 29 P 12:42

WILLIAM W. BLEVINS
CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**INDICTMENT FOR CONSPIRACY TO HARBOR AND ENCOURAGE
AND INDUCE ILLEGAL ALIENS, DEFRAUD THE UNITED STATES,
FAILURE TO WITHHOLD, ACCOUNT FOR AND PAYOVER TAX, AND
AIDING AND ASSISTING THE PRESENTATION OF A FALSE TAX RETURN**

UNITED STATES OF AMERICA

v.

IMAD FAIEZ HAMDAN
a/k/a "Eddie"
ZIAD ODEH MOUSA
a/k/a "Z"

CRIMINAL NO.

SECTION

VIOLATIONS:

19-060
SECT. AMAG. 4

8 U.S.C. § 2
8 U.S.C. § 1324
18 U.S.C. § 371
26 U.S.C. § 7202
26 U.S.C. § 7206(2)

* * *

The Grand Jury charges that:

INTRODUCTION

A. AT ALL TIMES MATERIAL HEREIN

1. Defendants **IMAD FAIEZ HAMDAN**, a/k/a "Eddie" (hereinafter **IMAD HAMDAN**), and **ZIAD ODEH MOUSA**, a/k/a "Z" (hereinafter **ZIAD MOUSA**), resided in Jefferson Parish, in the Eastern District of Louisiana.

2. **IMAD HAMDAN**, **ZIAD MOUSA**, and another individual known to the Grand Jury, owned and operated more than thirty food stores, convenience stores, and gas stations that

Fee _____
Process _____
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operated under the name “Brothers Food Mart” in the State of Louisiana, including within the Eastern District of Louisiana.

3. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** operated all of the locations of Brothers Food Mart, hereinafter collectively referred to as “Brothers Food Mart”, including, but not limited to, those identified in Paragraph 4, under a central management system. The books and records for each store were created and maintained at 1729 Lafayette Street, Suite 200, Gretna, Louisiana, and 2439 Manhattan Blvd, Suite 401, Harvey, Louisiana.

4. Locations of Brothers Food Mart were identified by store number and operated under a specific business entity. Some of the Brothers Food Mart locations are identified by business entity and store numbers as follows:

Store name	Store Number(s)
Brothers Petroleum, LLC. (“Brothers Petroleum”)	107, 108, 109, 111, 112, and 113
Brothers Terry Parkway, Inc. (“Terry Parkway”)	115
Brothers Behrman Highway, Inc. (“Brothers Behrman”)	116
Brothers Stonebridge, Inc. (“Brothers Stonebridge”)	117
Brothers I-10 Service Road, LLC. (“I-10 Service Road”)	118 and 119
Veterans Brothers No 126, LLC. (“Veterans Brothers”)	126
Bullard Brothers No 127, LLC. (“Bullard Brothers”)	127
Brothers Stumpf & Terry Pkwy, LLC. (“Stumpf & Terry”)	131
4662 GDD, LLC. (“GDD No. 140”)	140
2601 Gen. DeGaulle, LLC. (“Gen. Degaulle No. 142”)	142

5. The Department of Homeland Security (“DHS”) is a United States’ governmental agency whose primary responsibility is to enforce the nation’s immigration laws.

6. On or about July 24, 2009, DHS arrested Employee A, who worked at Brothers Petroleum, and determined s/he did not have authorization to work in the United States.

7. On or about July 27, 2009, an agent for the DHS and Defendant **IMAD HAMDAN** held a meeting regarding Employee A.

8. On or about July 28, 2009, Brothers Petroleum was served a Notice of Inspection and Notice of Unauthorized Alien.

9. A Notice of Inspection is defined as written notice given to an employer for an inspection by DHS for employment eligibility verification.

10. On or about June 1, 2011, Defendant **IMAD HAMDAN** admitted that he and Brothers Petroleum failed to comply with employment eligibility verification requirements established by federal law, including the requirements surrounding the accurate preparation and retention of USCIS Form I-9 (Employment Eligibility Verification).

11. The Form I-9 requires that an employee attest to his or her employment authorization. The employee must also present acceptable documents evidencing identity and employment authorization to the employer. The employer must examine the employment eligibility and identity documents to determine whether the documents reasonably appear to be genuine and to relate to the employee. The employer is required to record employee identity information on the Form I-9, which is held onsite.

12. On or about November 8, 2012, the Department of Homeland Security encountered Employee B working in Brothers Behrman, and determined Employee B did not have authorization to work in the United States.

13. On or about November 8, 2012, the Department of Homeland Security encountered Employee C working in Stumpf & Terry, and determined Employee C did not have authorization to work in the United States.

14. In or about November 2013, Department of Homeland Security encountered Employee D working for Brothers Stonebridge, and determined Employee D did not have authorization to work in the United States.

15. Between November 2013 and October 2014, the Department of Homeland Security served Notices of Inspection to include, but not limited to, 15 locations of Brothers Food Mart.

16. In response to the Department of Homeland Security's requests, Brothers Food Mart failed to provide complete and accurate employee verification records.

17. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States, and collecting taxes owed to the United States.

18. The Internal Revenue Code and associated statutes and regulations required employers to withhold from employees' gross pay federal income taxes and Federal Insurance Contribution Act ("FICA") taxes, which represent Social Security and Medicare taxes, and to account for and pay the withheld taxes to the IRS on a quarterly basis, but no later than the last day of month following the end of the quarter. These taxes will be referred to in this Indictment collectively as "trust fund taxes." Trust fund taxes are to be held in trust for the United States by the employer and required to be paid over for the benefit of employees.

19. In addition to the trust fund taxes that must be withheld from pay, employers are separately required to make contributions under FICA for Social Security and Medicare in

amounts matching the amounts withheld from their employees' pay for those purposes. Such employer contributions are likewise required to be remitted to the IRS no later than the last day of the month following the end of the quarter. Trust fund taxes and employers' FICA contributions are commonly referred to as "employment taxes".

20. Employers generally are required to file, one month after the conclusion of the calendar quarter, an IRS Form 941, setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits paid.

21. A person is responsible for collecting, accounting for, and paying over the trust fund taxes if he or she has the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact. More than one person may be considered a "responsible person" for the purpose of collecting, accounting for, and paying over an employer's trust fund taxes.

22. An IRS Form W-2 (Wage and Tax Statement) was a Form used by employers to report wages paid to employees and the taxes withheld from them. This Form is sent to the federal government and to the employee, who attaches it to his own income tax return.

COUNT 1
(Conspiracy to Harbor and Encourage and Induce Illegal Aliens)

23. The allegations in paragraphs 1 through 20, are realleged and incorporated by reference as though fully set forth herein.

24. Beginning at a time unknown to the Grand Jury, but no later than July 2009, and continuing through the date of this Indictment, within the Eastern District of Louisiana and elsewhere, defendants **IMAD HAMDAN** and **ZIAD MOUSA**, and others, both known and unknown to the Grand Jury, knowing and in reckless disregard of the fact that aliens had come to, entered, and remained in the United States in violation of law, did knowingly and

intentionally combine, conspire, confederate and agree with each other to conceal, harbor, and shield from detection and attempt to conceal, harbor, and shield said aliens from detection by providing said aliens with a means of financial support through employment at Brothers Food Marts in the Eastern District of Louisiana, said violation having been committed for the purpose of commercial advantage or private financial gain. All in violation of Title 8, United States Code, Section 1324(a)(1)(A)(iii) and (v)(I), and Title 8, United States Code, Section 1324(a)(1)(B)(i).

B. MANNER AND MEANS

25. The allegations in paragraphs 1 through 20 are realleged and incorporated by reference as though fully set forth herein.

26. Among the manner and means by which the defendants and their co-conspirators carried out the conspiracy in order to enrich themselves and others were the following:

27. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, encouraged and permitted managers of Brothers Food Mart to hire employees who lacked proper documentation and were not authorized to work in the United States, hereinafter referred to as “undocumented workers”.

28. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, did not require undocumented workers to complete an application with the central office of Brothers Food Mart. They also did not require the managers to collect documentation to determine an undocumented worker’s immigration status.

29. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** did not require Brothers Food Mart to complete Forms I-9 for undocumented workers.

30. Defendant **IMAD HAMDAN** enrolled Brothers Food Mart in E-Verify, a web-based system that allows enrolled employers to confirm the eligibility of their employees to work

in the United States. He was also a registered user of the Brothers Food Mart account. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** did not submit the names and personal information of undocumented workers for review in E-Verify.

31. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** set parameters for employment of undocumented workers, such as their wage rate.

32. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** directed the managers to pay undocumented workers in cash and to record the cash payments outside of the regular payroll system.

33. At the direction of defendants **IMAD HAMDAN** and **ZIAD MOUSA**, Individual A went to the Brothers Food Mart locations on a weekly basis and collected the handwritten wage reports created by the managers. Individual A used this information to create a separate set of books from that which was created by the central office of Brothers Food Mart.

C. OVERT ACTS

34. In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy and others known and unknown to the Grand Jury, committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere:

35. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, authorized the managers at Brothers Food Mart stores throughout the Greater New Orleans area to employ persons illegally present in the United States.

36. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** authorized the continuing employment of those undocumented workers, thereby enabling the undocumented workers to remain in the United States.

37. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, to further conceal did not require the managers at the Brothers Food Mart stores nor any other Brothers Food Mart employees to withhold federal or state income taxes from the cash wages paid to the undocumented workers.

38. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, to further conceal did not report wages paid to undocumented workers on IRS Forms 941.

39. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, to further conceal failed to provide complete and accurate information in response to Notices of Inspection from the Department of Homeland Security.

All in violation of Title 8, United States Code, Section 1324(a)(1)(A)(iii) and (v)(I), and Title 8, United States Code, Section 1324(a)(1)(B)(i).

COUNT 2
(Conspiracy to Defraud the United States)

40. The allegations in paragraphs 1 through 4, and 17 through 22, are realleged and incorporated by reference as though fully set forth herein.

41. Beginning at a time unknown to the Grand Jury, but no later than July 2009, and continuing through December 2015, within the Eastern District of Louisiana and elsewhere, defendants **IMAD HAMDAN** and **ZIAD MOUSA**, and others, both known and unknown to the Grand Jury, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes and employment taxes. The purpose and object of the conspiracy was for the defendants and co-conspirators to unjustly enrich themselves and others by under-reporting wages paid to

employees of Brothers Food Mart and to avoid the assessment and payment of employment taxes for Brothers Food Mart.

D. MANNER AND MEANS

42. Among the manner and means by which the defendants and their co-conspirators carried out the conspiracy in order to enrich themselves and others were the following:

43. Defendants **IMAD HAMDAN** and **ZIAD MOUSA**, together with other co-conspirators both known and unknown to the Grand Jury, underreported wages paid to employees by Brothers Food Mart, including wages for undocumented workers and store managers.

44. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** hired managers to operate various locations of Brothers Food Mart. The managers were paid a partial salary by check, which was recorded in Brothers Food Mart's payroll system. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** also paid the managers partial salary in the form of an additional \$3,000 in cash monthly, which the managers obtained from the store registers. These cash payments were not recorded in the Brothers Food Mart's payroll system.

45. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** caused Brothers Food Mart to issue false Forms W-2 to its managers. These Forms W-2 did not report any of the cash portion of the salary paid to the managers. Brothers Food Mart did not issue any other tax forms that reported cash to the managers.

46. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** directed the managers to pay undocumented workers in cash and to record the cash payments outside of the regular payroll system.

47. At the direction of defendants **IMAD HAMDAN** and **ZIAD MOUSA**, Individual A went to the Brothers Food Mart locations on a weekly basis and collected the handwritten wage reports created by the managers. Individual A used this information to create a separate set of books from that which was created by the central office of Brothers Food Mart.

48. Despite collecting reports of cash wages paid to managers and undocumented workers, defendants **IMAD HAMDAN** and **ZIAD MOUSA** did not provide this information to Brothers Food Mart's return preparers, causing them to prepare and file inaccurate and false IRS Form 941s.

49. On or about January 2014, defendants **IMAD HAMDAN** and **ZIAD MOUSA** caused Brothers Food Mart paid managers and undocumented workers via check, rather than cash. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** caused Brothers Food Mart to not report these wages on IRS Form 941s. Defendants **IMAD HAMDAN** and **ZIAD MOUSA** also continued to cause Brothers Food Mart to not to issue Forms W-2 to undocumented workers, and to issue false Forms W-2 to the managers.

50. One or more of the co-conspirators would and did take steps to conceal the existence of the conspiracy.

E. OVERT ACTS

51. In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy and others known and unknown to the Grand Jury, committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere:

52. On or about the dates listed below, defendants **IMAD HAMDAN** and **ZIAD MOUSA** caused to be prepared, issued, and filed, false Forms W-2 which under-reported the wages paid to the managers identified by their initials:

Overt Act	Date	Manager
52-A	January 31, 2013	I.A. S.K. D.S. N.A. O.K. W.Z. R.A.M. A.A.
52-B	January 31, 2014	I.A. S.K. D.S. O.K. W.Z. R.A.M. A.A.
52-C	January 31, 2015	I.A. S.K. D.S. N.A. O.K. W.Z. A.A.

53. On or about the dates listed below, defendants **IMAD HAMDAN** and **ZIAD MOUSA** caused to be prepared and filed, a false Form 941, which underreported wages and tax liability, in the name of the entity and for the quarter as described below.

Overt Act	Date	Business Entity	Quarter Ending
53-A	04/30/2012	Brothers Petroleum	March 31, 2012
53-B	07/30/2012	Brothers Petroleum	June 30, 2012
53-C	10/30/2012	Brothers Petroleum	September 30, 2012
53-D	01/30/2013	Brothers Petroleum	December 31, 2012
53-E	04/30/2013	Brothers Petroleum	March 31, 2013
53-F	07/30/2013	Brothers Petroleum	June 30, 2013
53-G	10/30/2013	Brothers Petroleum	September 30, 2013
53-H	01/30/2014	Brothers Petroleum	December 31, 2013
53-I	04/30/2014	Brothers Petroleum	March 31, 2014

Overt Act	Date	Business Entity	Quarter Ending
53-J	07/30/2014	Brothers Petroleum	June 30, 2014
53-K	04/11/2012	Brothers Behrman	March 31, 2012
53-L	07/22/2012	Brothers Behrman	June 30, 2012
53-M	10/26/2012	Brothers Behrman	September 30, 2012
53-N	01/25/2013	Brothers Behrman	December 31, 2012
53-O	04/28/2013	Brothers Behrman	March 31, 2013
53-P	07/24/2013	Brothers Behrman	June 30, 2013
53-Q	10/26/2013	Brothers Behrman	September 30, 2013
53-R	01/20/2014	Brothers Behrman	December 31, 2013
53-S	04/24/2014	Brothers Behrman	March 31, 2014
53-T	07/07/2014	Brothers Behrman	June 30, 2014
53-U	04/22/2012	Bullard Brothers	March 31, 2012
53-V	07/30/2012	Bullard Brothers	June 30, 2012
53-W	10/29/2012	Bullard Brothers	September 30, 2012
53-X	01/28/2013	Bullard Brothers	December 31, 2012
53-Y	04/28/2013	Bullard Brothers	March 31, 2013
53-Z	07/24/2013	Bullard Brothers	June 30, 2013
53-AA	10/26/2013	Bullard Brothers	September 30, 2013
53-BB	01/20/2014	Bullard Brothers	December 31, 2013
53-CC	04/30/2014	Bullard Brothers	March 31, 2014
53-DD	07/30/2014	Bullard Brothers	June 30, 2014
53-EE	04/22/2012	I-10 Service Road	March 31, 2012
53-FF	07/25/2012	I-10 Service Road	June 30, 2012
53-GG	10/26/2012	I-10 Service Road	September 30, 2012
53-HH	01/30/2013	I-10 Service Road	December 31, 2012
53-II	04/30/2013	I-10 Service Road	March 31, 2013
53-JJ	07/30/2013	I-10 Service Road	June 30, 2013
53-KK	10/30/2013	I-10 Service Road	September 30, 2013
53-LL	01/20/2014	I-10 Service Road	December 31, 2013
53-MM	04/22/2012	Veterans Brothers	March 31, 2012
53-NN	07/25/2012	Veterans Brothers	June 30, 2012
53-OO	10/29/2013	Veterans Brothers	September 30, 2012
53-PP	01/29/2013	Veterans Brothers	December 31, 2012
53-QQ	04/11/2012	Terry Parkway	March 31, 2012
53-RR	07/12/2012	Terry Parkway	June 30, 2012
53-SS	10/26/2012	Terry Parkway	September 30, 2012
53-TT	01/25/2013	Terry Parkway	December 31, 2012
53-UU	04/28/2013	Terry Parkway	March 31, 2013
53-VV	07/24/2013	Terry Parkway	June 30, 2013
53-WW	10/26/2013	Terry Parkway	September 30, 2013
53-XX	01/20/2014	Terry Parkway	December 31, 2013

In violation of Title 18, United States Code, Section 371.

COUNTS 3-50
(Failure to Withhold, Account for, and Pay Over)

54. The allegations in paragraphs 1 through 4, 19 through 22, and 43 through 49, are realleged and incorporated by reference as though fully set forth herein.

55. On or about the dates set forth below, in the Eastern District of Louisiana, defendants **IMAD HAMDAN** and **ZIAD MOUSA**, and others did willfully fail to truthfully account for, collect, and pay over to the IRS the following trust fund taxes due and owing to the United States of America on behalf of the employees of Brothers Food Mart entity for each quarter listed below, with each calendar quarter constituting a separate count of this Indictment:

Count	Date	Business Entity	Quarter Ending
3	04/30/2012	Brothers Petroleum	March 31, 2012
4	07/30/2012	Brothers Petroleum	June 30, 2012
5	10/30/2012	Brothers Petroleum	September 30, 2012
6	01/30/2013	Brothers Petroleum	December 31, 2012
7	04/30/2013	Brothers Petroleum	March 31, 2013
8	07/30/2013	Brothers Petroleum	June 30, 2013
9	10/30/2013	Brothers Petroleum	September 30, 2013
10	01/30/2014	Brothers Petroleum	December 31, 2013
11	04/30/2014	Brothers Petroleum	March 31, 2014
12	07/30/2014	Brothers Petroleum	June 30, 2014
13	04/11/2012	Brothers Behrman	March 31, 2012
14	07/22/2012	Brothers Behrman	June 30, 2012
15	10/26/2012	Brothers Behrman	September 30, 2012
16	01/25/2013	Brothers Behrman	December 31, 2012
17	04/28/2013	Brothers Behrman	March 31, 2013
18	07/24/2013	Brothers Behrman	June 30, 2013
19	10/26/2013	Brothers Behrman	September 30, 2013
20	01/20/2014	Brothers Behrman	December 31, 2013
21	04/24/2014	Brothers Behrman	March 31, 2014
22	07/07/2014	Brothers Behrman	June 30, 2014
23	04/22/2012	Bullard Brothers	March 31, 2012
24	07/30/2012	Bullard Brothers	June 30, 2012
25	10/29/2012	Bullard Brothers	September 30, 2012
26	01/28/2013	Bullard Brothers	December 31, 2012
27	04/28/2013	Bullard Brothers	March 31, 2013
28	07/24/2013	Bullard Brothers	June 30, 2013
29	10/26/2013	Bullard Brothers	September 30, 2013
30	01/20/2014	Bullard Brothers	December 31, 2013

Count	Date	Business Entity	Quarter Ending
31	04/22/2012	I-10 Service Road	March 31, 2012
32	07/25/2012	I-10 Service Road	June 30, 2012
33	10/26/2012	I-10 Service Road	September 30, 2012
34	01/30/2013	I-10 Service Road	December 31, 2012
35	04/30/2013	I-10 Service Road	March 31, 2013
36	07/30/2013	I-10 Service Road	June 30, 2013
37	10/30/2013	I-10 Service Road	September 30, 2013
38	01/20/2014	I-10 Service Road	December 31, 2013
39	04/22/2012	Veterans Brothers	March 31, 2012
40	07/25/2012	Veterans Brothers	June 30, 2012
41	10/29/2013	Veterans Brothers	September 30, 2012
42	01/29/2013	Veterans Brothers	December 31, 2012
43	04/11/2012	Terry Parkway	March 31, 2012
44	07/12/2012	Terry Parkway	June 30, 2012
45	10/26/2012	Terry Parkway	September 30, 2012
46	01/25/2013	Terry Parkway	December 31, 2012
47	04/28/2013	Terry Parkway	March 31, 2013
48	07/24/2013	Terry Parkway	June 30, 2013
49	10/26/2013	Terry Parkway	September 30, 2013
50	01/20/2014	Terry Parkway	December 31, 2013

All in violation of Title 26, United States Code, Section 7202.

COUNTS 51-72

(Aiding and Assisting the Preparation and Presentation of a False Tax Return)

56. The allegations in paragraphs 1 through 4, 17, 22, and 43 through 49, are realleged and incorporated by reference as though fully set forth herein.

57. On or about the dates set forth below, in the Eastern District of Louisiana, defendants **IMAD HAMDAN** and **ZIAD MOUSA**, and others, did willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the IRS U.S. Individual Income Tax Returns, IRS Forms 1040 and 1040A, for the tax years listed below, which tax returns were false and fraudulent as to material matters, namely Line 7:

Count	Tax Year	Approximate Date Filed	Taxpayer	Form
51	2012	2/4/2013	N.A.	1040A
52	2012	2/5/2013	O.K.	1040A
53	2012	2/20/2013	S.K.	1040

Count	Tax Year	Approximate Date Filed	Taxpayer	Form
54	2012	3/11/2013	D.S.	1040
55	2012	3/19/2013	I.A.	1040
56	2012	3/28/2013	A.A.	1040
57	2012	4/10/2013	W.Z.	1040
58	2013	2/3/2014	O.K.	1040A
59	2013	2/12/2014	R.A.M.	1040
60	2013	3/19/2014	I.A.	1040
61	2013	3/27/2014	S.K.	1040A
62	2013	3/27/2014	A.A.	1040
63	2013	4/2/2014	D.S.	1040
64	2013	4/12/2014	W.Z.	1040A
65	2014	1/27/2015	S.K.	1040A
66	2014	1/30/2015	N.A.	1040A
67	2014	2/2/2015	O.K.	1040A
68	2014	2/10/2015	D.S.	1040
69	2012	2/12/2014	R.A.M.	1040A
70	2014	3/4/2015	I.A.	1040
71	2014	3/8/2015	W.Z.	1040A
72	2014	3/28/2015	A.A.	1040

All in violation of Title 26, United States Code, Section 7206(2).

NOTICE OF FORFEITURE

1. The allegations of Count 1 of this Indictment are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Section 982(a)(6).

2. As a result of the offense alleged in Count 1, defendants **IMAD HAMDAN** and **ZIAD MOUSA**, shall forfeit to the United States, all conveyances used in the commission of the violation, all property real and/or personal, that constitutes or is derived from or is traceable to proceeds obtained directly or indirectly from the commission of the offenses, and all property, real or personal, that was used to facilitate, or was intended to be used facilitate the commission of offenses.

3. If any of the property described above as being subject to forfeiture, 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 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 18, United States Code, Section 982(b)(1) to seek forfeiture of any other property of said defendants up to the value of the above forfeitable property.

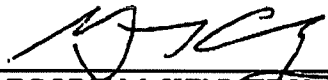
All in violation of Title 18, United States Code, Section 982(a)(2).

A TRUE BILL:


[REDACTED]

FOREPERSON

PETER G. STRASSER
UNITED STATES ATTORNEY



GREGORY M. KENNEDY
Assistant United States Attorney
Louisiana Bar Roll Number 20896



LAUREN CASTALDI
Trial Attorney
Department of Justice, Tax Division

New Orleans, Louisiana
March 29, 2019