

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF FLORIDA  
PENSACOLA DIVISION**

**UNITED STATES OF AMERICA**

**v.**

**CASE NO. 3:16cr1/MCR**

**TRENTON S. SOMMERVILLE**  
\_\_\_\_\_ /

**FACTUAL BASIS FOR GUILTY PLEA**

This statement of facts is submitted on behalf of the undersigned parties. All parties agree that the below facts are true and that the government could present competent, substantial evidence of the following facts to prove Defendant is guilty of the offense(s) charged in the Information to which Defendant is pleading guilty. The parties further agree that not all of the facts known from or related to this investigation are contained in this brief summary.

**STATEMENT OF FACTS**

Defendant Trenton S. Sommerville ("Sommerville") procured investment funds from investors in the following entities or ventures over which he controlled and had signatory authority (collectively "investment funds"):

- a. Concordis Group Inc. ("Concordis"), a captive insurance company whose shares were publicly traded over-the-counter;
- b. Aleato Gaming Inc., which offered limited partnerships in slot machines located in the Caribbean ("Aleato");

**FILED IN OPEN COURT THIS**

1/21/16

**CLERK, U.S. DISTRICT  
COURT, NORTH DIST. FLA**

- c. Four Kings Gaming Inc. and Four Kings Club Ltd., doing business as King of Clubs ("Four Kings"), for the purpose of building a gambling club (or casino) located in Trinidad; and
- d. Playmaster Inc. and Playmaster N.V. ("Playmaster"), a company for the purpose of operating a lottery in St. Maarten.

Sommerville also did business using the entities First Capital Partners Inc. ("FCP") and "IGE," over which he controlled and had signatory authority.

At Sommerville's direction, investors used interstate wire communications to send investment funds to Sommerville's bank accounts in Destin, Florida, held in the names of Aleato, Concordis, FCP, or IGE. On occasion, investors sent Sommerville checks which were then deposited in those accounts. Sommerville commingled the investment funds from various ventures, and he failed to maintain an accurate accounting of how much had been invested and spent for each venture. Sommerville did not have agreements with any investors to take a salary for himself or pay for his personal expenses with investment funds, nor did Sommerville invest any of his own capital in any of his ventures.

Sommerville fraudulently failed to advise and concealed from investors that he would take a salary and pay for certain personal expenses with investment funds. As a result, between on or about January 1, 2011, and on or about December 31, 2014, Sommerville embezzled investments funds without the investors' knowledge or

consent by, among other things: making personal expenditures directly from corporate accounts using investment funds; transferring investment funds to his personal account; withdrawing investment funds in the form of cash from corporate accounts and depositing the cash into his personal account; and writing corporate checks using investment funds to a family member, who was not employed or involved any of his business ventures, for his own benefit. In addition, when certain investors asked to have all or some of their investments refunded, Sommerville used investment funds received from other investors to pay refunds.

As of on or about May 7, 2012, Sommerville owed approximately \$549,789.56 in taxes to the Internal Revenue Service ("IRS") for the tax years 2004 through 2010. Sommerville was aware of his tax liability and knew it was wrong to evade payment of his taxes. However, Sommerville attempted to evade payment of his taxes by concealing income and assets from the IRS, including by doing the following:

- a. between on or about October 13, 2009, and on or about April 5, 2011, Sommerville concealed over 2.5 million shares of Concordis using nominee names and accounts;
- b. on or about November 8, 2010, Sommerville transferred money from his brokerage account to the FCP corporate bank account to purchase a cashier's check to pay off the mortgage on his residence because he was aware the IRS was levying his personal bank accounts;

- c. on or about March 1, 2012, and May 7, 2012, Sommerville sold his personal shares in Concordis he received as CEO of the company and instructed the buyer to wire the money into the FCP corporate bank account; and
- d. Sommerville failed to file federal income tax returns for the tax years 2011 through 2013, despite earning approximately \$585,214 in income and owing approximately \$103,279 in taxes for those years.

ELEMENTS

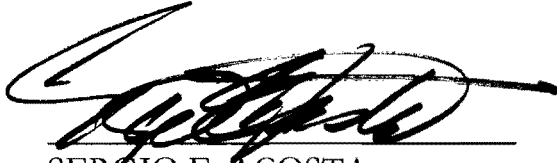
The elements of wire fraud, in violation of Title 18, United States Code, Section 1343, as charged in Count One of the Information, are as follows:

- (1) the Defendant knowingly devised or participated in a scheme to defraud someone, or obtain money or property, using false or fraudulent pretenses, representations, or promises;
- (2) the false or fraudulent pretenses, representations, or promises were about a material fact;
- (3) the Defendant intended to defraud someone; and
- (4) the Defendant transmitted or caused to be transmitted by wire some communication in interstate commerce to help carry out the scheme to defraud.

The elements of tax evasion, in violation of Title 26, United States Code, Section 7201, as charged in Count Two of the Information, are as follows:

- (1) the Defendant had tax due and owing;

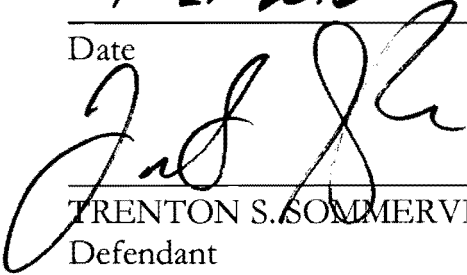
- (2) the Defendant committed an affirmative act evading or attempting to evade the assessment or payment of tax;
- (3) the Defendant did so willfully.



SERGIO E. ACOSTA  
Attorney for Defendant

1-21-2016

Date

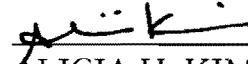


TRENTON S. SOMMERVILLE  
Defendant

1-21-16

Date

CHRISTOPHER P. CANOVA  
Acting United States Attorney



ALICIA H. KIM  
Assistant United States Attorney

1/21/16

Date