

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - - x
 UNITED STATES OF AMERICA : SUPERSEDING
 : INFORMATION
 :
 - v. - : S2 12 Cr. 962 (JPO)
 :
 STEPHAN FELLMANN, :
 :
 Defendant. :
 :
 - - - - - x

COUNT ONE
(Conspiracy)

The United States Attorney charges:

1. From at least in or about 2008 up to and including in or about 2009, in the Southern District of New York and elsewhere, STEPHAN FELLMANN, the defendant, and others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other to commit an offense against the United States, to wit, a violation of Title 26, United States Code, Section 7203.

2. It was a part and an object of the conspiracy that STEPHAN FELLMANN, the defendant, together with others known and unknown, including persons required to pay taxes, and persons required to make returns, keep records, and supply information, willfully and knowingly would and did fail to pay such taxes, make such returns, keep such records, and supply such information, at times required by law and regulations, to

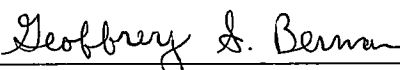
wit, FELLMANN agreed with U.S. taxpayer-clients to open and maintain bank accounts at Zürcher Kantonalbank ("ZKB") and conceal the existence of these bank accounts from the IRS by willfully failing to report them to the IRS as required.

Overt Acts

3. In furtherance of this conspiracy, and to effect the illegal object thereof, the following overt act, among others, was committed in the Southern District of New York and elsewhere:

a. In or about 2008, STEPHAN FELLMANN, the defendant, in his capacity as an employee of ZKB, opened a bank account at ZKB on behalf of a U.S. taxpayer-client, with the understanding that the taxpayer-client did not plan to disclose the existence of this account to the IRS as required.

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



GEOFFREY S. BERMAN
United States Attorney
Southern District of New York

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v. -

STEPHAN FELLMANN,

Defendant.

SUPERSEDING INFORMATION

S2 12 Cr. 962 (JPO)

(18 U.S.C. § 371.)

GEOFFREY S. BERMAN
United States Attorney.
