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**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,)	CR-S 99-0359 DFL
)	
Plaintiff,	)	VIOLATIONS: 18 U.S.C. § 371 -
	)	Conspiracy to Commit Securities
v.	)	Fraud and to Sell Unregistered
	)	Securities; 18 U.S.C. § 1341 -
LARRY WILCOXSON,	)	Mail Fraud (10 counts); 18 U.S.C.
DAVID BAXTER,	)	§ 1343 - Wire Fraud (7 counts);
C. WILLIAM GORDIN,	)	18 U.S.C. § 1956(h) - Conspiracy
ROXANNE ALBAUGH, and	)	to Commit Money Laundering; 18
JOHN F. WITZKE,	)	U.S.C. § 1957 - Money Laundering
	)	(19 counts); 18 U.S.C. § 982(a)(1)
Defendants,	)	- Criminal Forfeiture
_____)	

SUPERSEDING INDICTMENT

COUNT ONE: [18 U.S.C. § 371 - Conspiracy to Commit Securities Fraud, and to Sell Unregistered Securities]

The Grand Jury charges:

LARRY W. WILCOXSON,
DAVID BAXTER,
ROXANNE ALBAUGH, and
JOHN R. WITZKE,

defendants herein, as follows:

**I.
INTRODUCTION**

1. At all times relevant to this superseding indictment, defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH were individuals who resided in Modesto, California. They conducted various investment and financial affairs through several entities they controlled and bank accounts associated with such entities. The entities included

Integrated Financial Resources, IFR Trust, IFR Ltd., JRAM International Enterprises, and Sundial Financial Services. Defendant LARRY W. WILCOXSON was General Manager of IFR Trust, and Chairman and Vice President of JRAM International Enterprises. Defendant ROXANNE ALBAUGH was the secretary of IFR Ltd.

2. At all times relevant to this superseding indictment, defendant JOHN R. WITZKE was an individual who resided in Modesto, California who was acquainted with defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH. He was a trustee of IFR Trust, a vice-president of IFR Ltd., and a trustee of JRAM International Enterprises. Defendant JOHN R. WITZKE also controlled an entity called Blue Grass Nut Farm LLC with defendant LARRY W. WILCOXSON, which entity was also used for investment activities. Defendants JOHN R. WITZKE and LARRY W. WILCOXSON were Managers of Blue Grass Nut Farm, and defendant ROXANNE ALBAUGH was employed by Blue Grass Nut Farm.

3. At all times relevant to this superseding indictment, defendant DAVID BAXTER was an individual who resided in the United Kingdom, and who had become acquainted with defendants WILCOXSON and ALBAUGH through various investment activities. He conducted investment activities through various entities he controlled, including Neptune Management Ltd.

4. Beginning not later than approximately February, 1998, defendants LARRY W. WILCOXSON, DAVID BAXTER, ROXANNE ALBAUGH, and JOHN R. WITZKE, with the assistance of others, began soliciting investors for an investment scheme to be marketed by the defendants, and by others acting as agents for the defendants. The investment program was represented to potential investors to involve a pool of funds that would be invested in a program to trade European financial instruments that would lead to fantastic returns for the investors, with no risk to the principal invested.

II. THE CONSPIRACY

5. Beginning at a date no later than approximately November 24, 1997, and continuing through approximately August 13, 1999, in the Counties of Sacramento and Stanislaus, and other counties in the State and Eastern District of California, and elsewhere, defendants LARRY W. WILCOXSON, DAVID BAXTER, ROXANNE ALBAUGH, and JOHN R. WITZKE, together and with others both known and unknown to the Grand Jury, willfully and knowingly combined, conspired, and agreed among themselves to commit offenses against the United States of America, to wit, to commit: (i) securities fraud in violation of Title 15, United States Code, Sections 77q(a) and 77x; (ii) sale of unregistered securities in violation of Title 15, United States Code, Sections 77e(a)(1) and 77x; and (iii) delivery of unregistered securities in violation of Title 15, United States Code, Sections 77e(a)(2) and 77x; all in violation of Title 18, United States Code, Section 371.

6. It was a part and object of the conspiracy that defendants LARRY W. WILCOXSON, DAVID BAXTER, ROXANNE ALBAUGH, and JOHN R. WITZKE, and their co-conspirators, willfully offered and sold securities by the use of means and instruments of transportation and communication in interstate commerce, and by use of the mails, while directly or indirectly (a) employing a device, scheme and artifice to defraud, (b) obtaining money and property by means of untrue statements of material fact and omissions of material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading, and (c) engaging in transactions, practices or courses of business which operated as a fraud and deceit upon the purchasers of such securities, in violation of Title 15, United States Code, Sections 77q(a) and 77x.

7. It was further a part and object of the conspiracy that defendants LARRY W. WILCOXSON, DAVID BAXTER, ROXANNE ALBAUGH, and JOHN R. WITZKE, and their co-conspirators, willfully made use of means and instruments of transportation and communication in interstate commerce, and of the mails, to sell securities for which no registration statement was in effect, in violation of Title 15, United States Code, Sections 77e(a)(1) and 77x.

8. It was further a part and object of the conspiracy that defendants LARRY W. WILCOXSON, DAVID BAXTER, ROXANNE ALBAUGH, and JOHN R. WITZKE, and their co-conspirators, willfully caused to be carried through the mails and in interstate commerce, for the purpose of sale or delivery after sale, securities for which no registration statement was in effect, in violation of Title 15, United States Code, Sections 77e(a)(2) and 77x.

III.
MANNER AND MEANS OF THE CONSPIRACY

9. In furtherance of the conspiracy, defendants LARRY W. WILCOXSON, DAVID BAXTER, ROXANNE ALBAUGH, and JOHN R. WITZKE, and other co-conspirators acting at their direction, employed, among others, the following ways and means:

A. Defendants WILCOXSON, ALBAUGH and WITZKE created JRAM International Enterprises ("JRAM") and IFR Trust, through which they marketed the scheme to potential investors nationwide, and recruited other persons with existing businesses and entities to act as agents in marketing the scheme to potential investors, and signed agreements with such agents to pay them a percentage of the return on invested funds.

B. The defendants WILCOXSON, ALBAUGH and WITZKE created IFR Limited, based in the Bahamas, and opened a bank account in the Bahamas on behalf of IFR Limited, for purposes of controlling funds gathered in the course of the scheme through a bank account that was beyond the reach of United States law enforcement and taxing authorities.

C. The defendants caused investment solicitations on IFR Trust letterhead to be transmitted by mail and by wire to potential investors throughout the United States and in other countries.

D. The defendants and other co-conspirators falsely represented to potential investors and agents that they had access, through defendants LARRY W. WILCOXSON and/or DAVID BAXTER, to a privileged, private investment program involving specialized trading in financial instruments issued by European banks, which program was not available to the general public.

E. The defendants and other co-conspirators falsely represented to investors and potential investors that their investments in the program marketed by the defendants would be virtually risk-free, with investors' funds fully secured by a promissory note, and/or a financial insurance policy issued by a legitimate insurance company, and/or a line of credit at a major bank, and/or that the invested funds would remain unencumbered in a "blocked funds account" at a bank.

F. The defendants and other co-conspirators falsely represented to investors and potential investors that their investments in the program marketed by the defendants would generate profits of up to 50% per month.

G. The defendants and other co-conspirators falsely represented to investors and potential investors that the trading program through which the profits were generated was regulated by entities such as the International Chamber of Commerce, the Federal Reserve Board, or other national and international agencies, or that the invested funds were deposited with the World Bank.

H. The defendants and other co-conspirators falsely represented to investors and potential investors that the defendants had many years of experience with such trading programs, that they were highly knowledgeable about such programs, and that they and/or their clients had been financially successful through participation in such programs.

I. The defendants and their co-conspirators provided "IFR Trust Promissory Notes" and other documents to investors, to document the sale of securities to such investors.

J. Defendant WILCOXSON used bank accounts opened in the name of IFR Trust, JRAM, and his accountant, C. WILLIAM GORDIN, to collect funds from investors in connection with the sales of securities. The defendants directed investors and sales agents to move funds into the bank accounts controlled by the defendants by sending cashier's checks or money orders payable to entities controlled by the defendants, or by wire transferring funds into bank accounts controlled by the defendants.

IV.
OVERT ACTS

10. In furtherance of the conspiracy, and to achieve the objects thereof, the defendants and their co-conspirators committed, among others, the following overt acts in the State and Eastern District of California and elsewhere:

A. On or about November 24, 1997, defendant LARRY W. WILCOXSON deposited over \$41,000 into a Charles Schwab account in Modesto, California, in the name of Integrated Financial Resources.

B. On or about February 24, 1998, defendant LARRY W. WILCOXSON opened an account at FSC Securities in Modesto, California, in the name of Integrated Financial Services, Ltd.

C. On or about March 17, 1998, defendant LARRY W. WILCOXSON opened an account at Sanwa Bank in Modesto, California, in the name of Integrated Financial Services.

D. On or about April 7, 1998, defendant LARRY W. WILCOXSON as manager, and defendant JOHN R. WITZKE as trustee, signed documents creating IFR Trust.

E. On or about August 6, 1998, defendant LARRY W. WILCOXSON signed an IFR Trust Promissory Note in the amount of \$15,000, and caused it to be sent to an investor in Massachusetts.

F. On or about October 14, 1998, defendant LARRY W. WILCOXSON, as General Manager of IFR Trust, and defendants ROXANNE ALBAUGH and JOHN R. WITZKE as trustees of IFR Trust, signed Minutes of an IFR Trust trustee's meeting, appointing defendant DAVID BAXTER as a Resident Representative of IFR Trust whose duties included the conducting of affairs of IFR Trust outside the geographical boundaries of the United States of America.

G. On or about November 14, 1998, defendant DAVID BAXTER sent an IFR promissory note, an application form, and other investment documents to an investor in Sacramento County, California, by facsimile.

H. On or about November 18, 1998, defendant JOHN R. WITZKE signed an IFR Trust Promissory Note in the amount of \$10,000, and caused it to be sent to an investor in Kentucky.

I. On or about November 20, 1998, defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH caused their accountant, C. WILLIAM GORDIN, to open a checking account at the Pacific State Bank in Stockton, California, through a branch in Modesto, California.

J. On or about December 16, 1998, defendant LARRY W. WILCOXSON opened a bank account in the name of JRAM at a Bank of America branch in Las Vegas, Nevada.

K. On or about February 5, 1999, defendant LARRY W. WILCOXSON caused a \$15,000 check drawn on the account of an investor from Butte County, California, to be deposited into an account at a Pacific State Bank branch in Modesto, California.

L. On or about February 25, 1999, defendant JOHN R. WITZKE signed an IFR Trust Promissory Note in the amount of \$25,000, and caused it to be sent to an investor in Washington State.

M. On or about March 3, 1999, defendant JOHN R. WITZKE signed letters to a bank appointing the C. William Gordin Accountancy Corp. as an agent for IFR Trust and JRAM International Enterprises, authorized to receive funds on behalf of those entities.

N. In about early March, 1999, a co-conspirator and agent of the defendants, who was marketing the IFR Trust investment program, gave a presentation on the program to potential investors in the State of North Carolina.

O. On or about April 9, 1999, defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH caused their accountant, C. WILLIAM GORDIN, to open a bank account at a branch of the Wells Fargo Bank in Modesto, California.

P. On or about April 16, 1999, defendant DAVID BAXTER in England signed an IFR Trust Certificate of Divisible Interest in the amount of \$70,000, and transmitted it by wire to an investor in Australia.

Q. On or about June 5, 1999, defendant JOHN R. WITZKE in Modesto, California, signed an IFR Trust Promissory Note in the amount of \$50,000, and caused it to be sent to an investor in Kentucky.

R. On or about July 20, 1999, in Modesto, California, defendant ROXANNE ALBAUGH sent documents and reports by commercial overnight carrier to defendant DAVID BAXTER, in England.

S. On or about August 5, 1999, defendant LARRY W. WILCOXSON participated in a telephone call with an investor in Sacramento County.

T. On or about August 6, 1999, defendant DAVID BAXTER participated in a telephone call with an investor in Sacramento County.

All in violation of Title 18, United States Code, Section 371.

COUNTS TWO THROUGH ELEVEN: [18 U.S.C. § 1341 - Mail Fraud]

The Grand Jury further charges:

LARRY W. WILCOXSON, and
ROXANNE ALBAUGH,

defendants herein, as follows:

I.
INTRODUCTION

1. The allegations contained in paragraphs one and four of Count One of this superseding indictment are realleged and incorporated herein.

II.
THE SCHEME TO DEFRAUD

2. Beginning on a date no later than approximately April 1998, and continuing through the date of this superseding indictment, in the Eastern District of California and elsewhere, defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH did devise and intend to devise a scheme and artifice to defraud investors in an investment program marketed by defendants LARRY W. WILCOXSON, ROXANNE ALBAUGH and by others, as described in paragraph five of Count One of this superseding indictment, and to obtain money from them by means of materially false and fraudulent pretenses, representations and promises.

III.
WAYS AND MEANS

3. It was part of the scheme and artifice to defraud that defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH undertook the actions described in the allegations set forth in paragraph nine of Count One of this superseding indictment, which allegations are realleged and incorporated herein.

4. It was part of the scheme and artifice to defraud that defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH discouraged investors from withdrawing funds from the investment program.

5. It was part of the scheme and artifice to defraud that, although defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH knew that no actual cash profit on the investors' investments was being received from any European trading program as had been represented to investors, defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH took the following actions:

A. Defendant LARRY W. WILCOXSON continued to accept new investors into the program knowing that such investors believed that profits would be generated from a trading program, at a time when he well knew that he was not receiving any actual cash return on the investments from any European trading program.

B. Defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH implemented a "ponzi" scheme, in which they paid investors a "return" on their investments from the funds which those and other investors had invested, intending to mislead them into believing that their investments were profitable, at a time when they well knew that no cash profits on the investments were in fact being generated from any trading program.

C. Defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH created false account statements for investors, and directed others to create false account statements, which account statements purported to show extremely high profits on the investors' investments in the IFR Trust/JRAM program, and provided such false account statements to investors through the mail.

D. Defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH represented to investors that the trading program was working, that profits were being generated, and that payouts would be made, at a time when they well knew that no profits were actually being received on the investments from any trading program.

6. It was part of the scheme and artifice to defraud that, defendant LARRY W. WILCOXSON took other steps to mislead investors, in order to conceal the scheme, to lull investors into inaction, to prevent investors from seeking the withdrawal of funds from the program, and to prevent inquiry into the scheme.

7. It was part of the scheme and artifice to defraud that, defendant LARRY W. WILCOXSON told investors, and instructed others to tell investors, that the investors had to set up offshore trust accounts in the Bahamas to receive their profits from the investment program, which offshore trust accounts were sold to investors for \$3,000 per account.

8. It was part of the scheme and artifice to defraud that, after the indictment in this case, defendant LARRY W. WILCOXSON told investors, and instructed others to tell investors, not to cooperate with the Government, and falsely promised investors that they would soon be repaid all of the funds that they invested.

IV. THE MAILINGS

9. On or about the dates set forth below, in the Eastern District of California, for the purpose of executing and attempting to execute the aforementioned scheme and artifice to defraud, defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH did knowingly place and caused to be placed in authorized depositories for mail matter, and caused to be sent or delivered by the Postal Service, and caused to be deposited to be sent by private or commercial interstate carrier, to the locations set forth below, the documents and items specified below:

<u>Count</u>	<u>Date</u>	<u>From</u>	<u>To</u>	<u>Contents of Mailing</u>
2	11/23/98	Modesto, California	Wantaugh, New York	IFR Trust program documents to investor Dodds
3	4/15/99	Stockton, California	Fresno, California	IFR account statement to investor Ortega
4	5/17/99	Stockton, California	Roseville, California	IFR account statement to investor Corin
5	5/18/99	Stockton, California	San Antonio, Texas	IFR Trust promissory note to investor Diskey
6	7/9/99	Modesto, California	El Dorado Hills, California	IFR account statement and letter to investor Olovsky
7	7/9/99	Modesto, California	Sacramento, California	IFR account statement and letter to investor Price

8	7/9/99	Modesto, California	Roseville, California	IFR account statement and letter to investor Corin
9	7/9/99	Modesto, California	Radcliffe, Kentucky	IFR account statement and letter to investor Precise
10	7/9/99	Modesto, California	Aberdeen, Washington	IFR account statement and letter to investor Rains
11	7/9/99	Modesto, California	Malden, Massachusetts	IFR account statement and letter to investor Stuto

All in violation of Title 18, United States Code, Sections 1341 and 2.

COUNTS TWELVE THROUGH EIGHTEEN: [18 U.S.C. § 1343 - Wire Fraud]

The Grand Jury further charges:

DAVID BAXTER,

defendant herein, as follows:

I.
INTRODUCTION

1. The allegations contained in paragraphs three and four of Count One of this superseding indictment are realleged and incorporated herein.

II.
THE SCHEME TO DEFRAUD

2. Beginning on a date no later than approximately October 14, 1998, and continuing through on or about August 13, 1999, in the Eastern District of California and elsewhere, defendant DAVID BAXTER did devise and intend to devise a scheme and artifice to defraud investors in an investment program marketed by defendant DAVID BAXTER and others under the name IFR Trust, as described in paragraph five of Count One of this superseding indictment, and to obtain money from them by means of materially false and fraudulent pretenses, representations and promises.

III.
WAYS AND MEANS

3. It was part of the scheme and artifice to defraud that defendant BAXTER falsely represented to investors and potential investors that he had access to a privileged, private trading program involving specialized trading in financial instruments issued by European banks, which program was not open to the public.

4. It was part of the scheme and artifice to defraud that defendant BAXTER made the false representations to investors and potential investors described in subparagraphs D, E, F, G, and H of paragraph nine of Count One in this superseding indictment, which allegations are realleged and incorporated herein.

5. It was part of the scheme and artifice to defraud that defendant BAXTER provided investors with IFR Trust Promissory Notes, Certificates of Divisible Interest, and copies of a document that purported to be a \$100,000,000 letter of credit issued by Zenith Insurance Ltd.

6. It was part of the scheme and artifice to defraud that, although defendant BAXTER knew that no actual cash profit on the investors' investments was being received from any European trading program as had been represented to investors, defendant DAVID BAXTER continued to solicit new investors into the program, and represented to investors that the trading program was working, that profits were being generated, and that payouts would soon be made.

7. It was part of the scheme and artifice to defraud that, defendant DAVID BAXTER took other steps to mislead investors, in order to conceal the scheme, to lull investors into inaction, to prevent investors from seeking the withdrawal of funds from the program, and to prevent inquiry into the scheme.

8. It was part of the scheme and artifice to defraud that, commencing in the summer of 1999, with the approval and assistance of defendant LARRY W. WILCOXSON and others, defendant DAVID BAXTER attempted to steer IFR Trust investors to a similar fraudulent investment program, and to obtain additional funds from IFR Trust investors. Defendant BAXTER marketed the investment programs through Dreamsend Investments Ltd., and Rubix Services, Ltd., entities controlled by defendant BAXTER.

IV.
THE INTERSTATE WIRE COMMUNICATIONS

9. On or about the dates set forth below, in the Eastern District of California, for the purpose of executing and attempting to execute the aforementioned scheme and artifice to defraud, defendant DAVID BAXTER did knowingly place and caused to be transmitted by means of wire in interstate and foreign commerce, the writings, signs, signals and sounds specified below:

<u>Count</u>	<u>Date</u>	<u>From</u>	<u>To</u>	<u>Contents of Wire Communication</u>
12	12/12/98	England	Sacramento, California	IFR Trust program documents sent by wire to promoter Swanger
13	11/14/98	England	Sacramento, California	IFR Trust documents and IFR Promissory Note sent by wire to investor Orlosky
14	5/19/99	England	Sacramento, California	IFR Trust account statement sent by wire to investor Orlosky
15	7/9/99	England	Sacramento, California	IFR Trust account statement sent by wire to investor Orlosky
16	7/25/99	England	Sacramento, California	Rubix/Dreamsend program documents sent by wire to promoter Swanger
17	8/6/99	England	Sacramento, California	Telephone call from Baxter to potential investors to discuss new program
18	8/6/99	England	Sacramento, California	Rubix/Dreamsend program documents sent by wire to investor Orlosky

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNT NINETEEN: [18 U.S.C. § 1956(h) - Conspiracy to Engage in Monetary Transactions in Property Derived From Specified Unlawful Activity]

The Grand Jury further charges:

LARRY W. WILCOXSON,
ROXANNE ALBAUGH, and
C. WILLIAM GORDIN,

defendants herein, as follows:

I.
INTRODUCTION

1. The allegations contained in paragraphs one and two of Count One of this superseding indictment are realleged and incorporated herein.

2. At all times relevant to this superseding indictment, defendant C. WILLIAM GORDIN was a certified public accountant, who operated the C. William Gordin Accountancy Corp., in Modesto, California. Defendant C. WILLIAM GORDIN was acquainted with defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH.

II.
THE CONSPIRACY

3. Beginning at a date unknown to the Grand Jury but no later than approximately January 30, 1998, and continuing through approximately August 13, 1999, in the State and Eastern District of California and elsewhere, defendants LARRY W. WILCOXSON, ROXANNE ALBAUGH, and C. WILLIAM GORDIN, together and with others both known and unknown to the Grand Jury, willfully and knowingly combined, conspired, and agreed among themselves to knowingly engage and attempt to engage, and cause and aid and abet others in engaging, in monetary transactions affecting interstate commerce, in criminally derived property of a value greater than \$10,000, such property having been derived from specified unlawful activity, that is, mail fraud in violation of Title 18, United States Code, Section 1341; wire fraud in violation of Title 18, United States Code, Section 1343; and securities fraud in violation of Title 15, United States Code, Sections 77q(a) and 77x; such transactions being in violation of Title 18, United States Code, Section 1957, all in violation of Title 18, United States Code, Section 1956(h).

III.
MANNER AND MEANS OF THE CONSPIRACY

4. In furtherance of the conspiracy, defendants LARRY W. WILCOXSON, ROXANNE ALBAUGH and C. WILLIAM GORDIN, among others, employed the following ways and means:

A. The defendants caused the proceeds of the specified unlawful activity to be transferred by wire in amounts of over \$10,000 among various bank accounts they controlled, for purposes of paying agents, paying themselves, and making lulling payments to investors.

B. For their own benefit, the defendants withdrew from bank accounts they controlled the proceeds of the specified unlawful activity, in amounts of over \$10,000, in the form of wire transfers to other bank accounts, cash withdrawals, checks, and cashiers' checks.

C. The defendants caused the proceeds of the specified unlawful activity, in amounts of over \$10,000, to be transferred by wire to bank accounts in foreign countries, including the Bahamas and Switzerland.

D. The defendants caused the proceeds of the specified unlawful activity, in amounts of over \$10,000, to be used for monetary transactions involving the purchase of vehicles and real property, the funding of a real estate financing company named Sundial Financial Services, and the development of agricultural land, all for the benefit of defendants LARRY W. WILCOXSON and ROXANNE ALBAUGH, and their family members and friends.

IV.
OVERT ACTS

5. In furtherance of the conspiracy, and to achieve the objects thereof, the defendants and their co-conspirators committed, among others, the following overt acts in the State and Eastern District of California and elsewhere:

A. On or about January 30, 1998, defendant LARRY W. WILCOXSON incorporated Sundial Financial Services, a California corporation.

B. On or about February 17, 1998, defendant LARRY W. WILCOXSON caused \$350,000 to be transferred by wire from the Integrated Financial Resources account, #1D 46352734, at a Charles Schwab office in Modesto, California, to an account at the Fleet Bank in Boston, Massachusetts.

C. On or about March 27, 1998, defendant LARRY W. WILCOXSON caused \$35,000 to be transferred by wire from the Integrated Financial Resources account, #108110093 at a Sanwa Bank office in Modesto, California, to Chase Manhattan Bank in New York, for further credit to an Integrated Financial Resources Ltd. account at Global Credit & Trust, Ltd.

D. On or about October 2, 1998, defendant LARRY W. WILCOXSON issued two checks in the amounts of \$15,000 and \$5,000, to defendant JOHN R. WITZKE, drawn on the IFR Trust account at the Bank of the West in Modesto, California, account #125011163.

E. On or about October 16, 1998, defendant LARRY W. WILCOXSON issued a check in the amount of \$25,000, payable to First American, and drawn on the IFR Trust account at the Bank of the West in Modesto, California, account #125011163.

F. On or about November 9, 1998, defendant LARRY W. WILCOXSON issued a check in the amount of \$100,000, payable to Sundial Financial, and drawn on the IFR Trust account at the Bank of the West in Modesto, California, account #125011163, for the purpose of funding Sundial Financial's operations.

G. On or about November 23, 1998, defendant ROXANNE ALBAUGH caused the incorporation of Albaugh Land & Cattle, a California corporation, with herself as President.

H. On or about December 31, 1998, defendant C. WILLIAM GORDIN purchased a cashier's check in the amount of \$1.45 million, which was payable to JRAM, using a check of like amount drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank branch in Modesto, California.

I. On or about January 15, 1999, defendant LARRY W. WILCOXSON caused a cashier's check in the amount of \$1.45 million to be deposited to the JRAM account, # 210342911, at a Bank of America branch in Las Vegas, Nevada.

J. On or about the dates set forth below, defendant C. WILLIAM GORDIN caused the following monetary transactions, in which the approximate amounts listed below were transferred by wire from the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, to the bank accounts listed below:

<u>Date of Transaction</u>	<u>Amount</u>	<u>Receiving Account</u>
1. January 15, 1999	\$49,990	An account at a Suisse Security Bank & Trust branch outside California
2. January 22, 1999	\$100,000	JRAM account, Bank of America, Las Vegas, NV
3. January 28, 1999	\$12,450	Orlosky Family Trust account, in an E-Trade account at the Bank of New York, in New York
4. January 29, 1999	\$150,000	IFR Ltd. account, Suisse Security Bank & Trust, Nassau, Bahamas
5. February 2, 1999	\$135,000	An account at a Suisse Security Bank & Trust branch outside California
6. March 17, 1999	\$100,000	Neptune Management Ltd. account, c/o DAVID BAXTER, at a Barclay's Bank in England

K. On or about January 29, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$50,000, payable to American Chevrolet, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, for the purpose of the purchase of vehicles by defendant ALBAUGH and Albaugh Land & Cattle.

L. On or about February 8, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$20,000, payable to Sundial Financial, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, for the purpose of funding Sundial Financial's operations.

M. On or about February 9, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$50,000, payable to American Chevrolet, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, for the purpose of the purchase of vehicles by defendant ALBAUGH and Albaugh Land & Cattle.

N. On or about February 10, 1999, defendant C. WILLIAM GORDIN, issued a check in the amount of \$20,000, payable to Sundial Financial Services, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, for the purpose of funding Sundial Financial's operations.

O. On or about February 11, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$34,785.14, payable to American Chevrolet, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, for the purpose of the purchase of a 1999 Chevrolet vehicle by defendant ALBAUGH.

P. On or about February 17, 1999, defendant C. WILLIAM GORDIN purchased a cashier's check at a Pacific State Bank branch in Modesto, California, in the amount of \$250,000, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank branch in Stockton, California, and payable to First American Title, for the purpose of purchasing real property on behalf of Albaugh Land & Cattle, a California corporation.

Q. On or about February 23, 1999, defendant LARRY W. WILCOXSON issued a check in the amount of \$250,000, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to First American Title, for the purpose of purchasing real property on behalf of Albaugh Land & Cattle, a California corporation.

R. On or about February 26, 1999, defendant LARRY W. WILCOXSON purchased a cashier's check at a Bank of America branch in Modesto, California, in the amount of \$500,000, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to First American Title, for the purpose of purchasing real property on behalf of Albaugh Land & Cattle, a California corporation.

S. On or about February 26, 1999, defendant C. WILLIAM GORDIN purchased a cashier's check at a Pacific State Bank branch in Modesto, California, in the amount of \$185,000, drawn on the C. William Gordin Accountancy Trust account, #2204040, at the Pacific State Bank of Stockton, California, and payable to First American Title, for the purpose of purchasing real property on behalf of Albaugh Land & Cattle, a California corporation.

T. On or about March 2, 1999, defendant LARRY W. WILCOXSON caused a wire transfer in the amount of \$1.4 million from a bank account at a Swiss Security Bank and Trust branch outside the State of California, to a bank account in the Eastern District of California controlled by First American Title, for the purposes of purchasing real property on behalf of Albaugh Land & Cattle, a California corporation.

U. On or about March 3, 1999, defendant LARRY W. WILCOXSON purchased a cashier's check at a Bank of America branch in the amount of \$61,173.46, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to First American Title, for the purpose of purchasing real property on behalf of Albaugh Land & Cattle, a California corporation.

V. On or about March 23, 1999, defendant LARRY W. WILCOXSON issued a check, in the amount of \$62,788.51, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to Valley Lexus, for the purpose of purchasing vehicles.

W. On or about April 8, 1999, defendant C. WILLIAM GORDIN caused a check in the amount of \$20,000, drawn on the C. William Gordin Trust Account at the Pacific State Bank in Stockton, California, account #2204040, to be deposited to a Wells Fargo Account in Modesto, California, account #47-553763.

X. On or about April 16, 1999, defendant C. WILLIAM GORDIN purchased a cashier's check at a Wells Fargo Bank branch in Modesto, California, in the amount of \$19,200, for the purpose of making a payment to an IFR Trust sales agent, using funds from the C. William Gordin Accountancy Trust account, at the Wells Fargo Bank in Modesto, account #47-553763.

Y. On or about April 15, 1999, defendant C. WILLIAM GORDIN caused \$4.5 million to be wire transferred from a C. William Gordin account, #6353010371, at a Union Bank of California in Modesto, to the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California.

Z. On or about April 20, 1999, defendant C. WILLIAM GORDIN caused \$4.5 million to be wire transferred from the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California, to a numbered bank account at a bank in Switzerland.

AA. On or about April 23, 1999, defendant LARRY W. WILCOXSON issued a check, in the amount of \$20,000, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to Sundial Financial Services, for the purpose of funding Sundial Financial's operations.

BB. On or about April 23, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$150,000, payable to the Blue Grass Nut Farm, drawn on the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California, for the purpose of funding Blue Grass Nut Farm's operations.

CC. On or about May 3, 1999, defendant C. WILLIAM GORDIN purchased two cashier's checks, in the amounts of \$49,700 and \$1,600, at a Wells Fargo Bank in Modesto, using funds drawn on the C. William Gordin Accountancy Trust account, #47-553763, and provided the checks to defendant LARRY W. WILCOXSON, for defendant WILCOXSON'S use in purchasing real property in Strawberry, California, for his and his family's personal use.

DD. On or about May 7, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$32,000, payable to Brad Gilton and Bob Myers, drawn on the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California.

EE. On or about May 12, 1999, defendant LARRY W. WILCOXSON issued a check, in the amount of \$295,000, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to Sundial Financial Services, for the purpose of funding Sundial Financial's operations.

FF. On or about May 14, 1999, defendant C. WILLIAM GORDIN issued a check in the amount of \$27,000, payable to defendant JOHN R. WITZKE, drawn on the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California.

GG. On or about May 20, 1999, defendant LARRY W. WILCOXSON issued a check in the amount of \$150,000, payable to C. WILLIAM GORDIN, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada.

HH. On or about May 24, 1999, defendant LARRY W. WILCOXSON issued a check, in the amount of \$200,000, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to Sundial Financial Services, of Modesto, for the purpose of funding Sundial Financial's operations.

II. On or about June 2, 1999, defendant C. WILLIAM GORDIN caused \$250,000 to be wire transferred from the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California, to a Neptune Management Ltd. account, c/o DAVID BAXTER, at a Barclay's Bank in England.

JJ. On or about June 4, 1999, defendant LARRY W. WILCOXSON issued a check, in the amount of \$300,000, drawn on the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, and payable to Sundial Financial Services, of Modesto, for the purpose of funding Sundial Financial's operations.

KK. On or about July 8, 1999, defendant LARRY W. WILCOXSON caused a wire transfer in the amount of \$4 million from the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, to the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California.

LL. On or about July 22, 1999, defendant LARRY W. WILCOXSON caused a wire transfer in the amount of \$2 million from the JRAM account, #210342911, at a Bank of America branch in Las Vegas, Nevada, to the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California.

MM. On or about July 26, 1999, defendant LARRY W. WILCOXSON caused Sundial Financial Services to issue a check in the amount of \$41,500, payable to Valley Lexus in Modesto, California, for the purpose of purchasing a vehicle for his brother.

NN. On or about August 2, 1999, defendant C. WILLIAM GORDIN caused \$500,000 to be wire transferred from the C. William Gordin Accountancy Trust account, #47-553763, at a Wells Fargo Bank branch in Modesto, California, to a World Cultural Center account at a ANZ (Samoa) Ltd. bank in Samoa.

All in violation of Title 18, United States Code, Section 1956(h).

COUNTS TWENTY THROUGH THIRTY-EIGHT: [18 U.S.C. § 1957 - Money Laundering]

The Grand Jury further charges: T H A T

LARRY W. WILCOXSON, and
C. WILLIAM GORDIN,

defendants herein, on or about the dates set forth below, in the Eastern District of California and elsewhere, did knowingly engage and attempt to engage in the monetary transactions affecting interstate commerce described below, in criminally derived property of a value greater than \$10,000, in the approximate amounts set forth below, such property having been derived from specified unlawful activity, that is, mail fraud in violation of Title 18, United States Code, Section 1341; wire fraud in violation of Title 18, United States Code, Section 1343; and securities fraud in violation of Title 15, United States Code, Sections 77q(a) and 77x:

<u>Count</u>	<u>Date of Transaction</u>	<u>Monetary Transaction</u>
20	October 13, 1998	Defendant LARRY W. WILCOXSON caused the wire transfer of \$350,000 from an IFR Trust account at Bank of the West in Modesto, California, to a bank account in Massachusetts
21	December 31, 1998	Defendant GORDIN purchased \$1.45 million cashier's check, payable to JRAM, at Pacific State Bank in Stockton, California
22	January 22, 1999	Defendant GORDIN wire transferred \$100,000 from Pacific State Bank account in Stockton, California, to Bank of America in Las Vegas, Nevada
23	January 29, 1999	Defendant GORDIN wire transferred \$150,000 from Pacific State Bank account in Stockton, California, to Suisse Security Bank and Trust in Nassau, Bahamas
24	February 11, 1999	Defendant GORDIN issued a check for \$34,785.46, on an account at Pacific State Bank in Stockton, California, payable to American Chevrolet
25	February 23, 1999	Defendant LARRY W. WILCOXSON caused the deposit into a First American Title escrow account in Modesto, California, of a \$250,000 check written by defendant LARRY W. WILCOXSON on an account at Bank of America in Las Vegas, Nevada
26	February 26, 1999	Defendant GORDIN purchased \$185,000 cashier's check, payable to First American Title, at Pacific State Bank branch in Modesto, California
27	March 2, 1999	Defendant LARRY W. WILCOXSON caused the wire transfer of \$1.4 million from an account outside of California into a First American Title escrow account in Modesto, California
28	March 3, 1999	Defendant LARRY W. WILCOXSON caused the deposit into a First American Title escrow account in Modesto, California, of a cashier's check for \$61,173.46, drawn on funds at an account at the Bank of America in Las Vegas, Nevada
29	March 17, 1999	Defendant GORDIN wire transferred \$100,000 from a Pacific State Bank account in Stockton, California, to an account controlled by DAVID BAXTER at a Barclay's Bank in England
30	April 20, 1999	Defendant GORDIN wire transferred \$4.5 million from an account at the Pacific State Bank of Stockton, California, to a bank account in Switzerland
31	April 23, 1999	Defendant GORDIN issued a check for \$150,000, on an account at a Wells Fargo Bank in Modesto, California, payable to Blue Grass Nut Farms
32	May 12, 1999	Defendant LARRY W. WILCOXSON issued a check for \$295,000, on an account at a Bank of America in Las Vegas, Nevada, payable to Sundial Financial Services of Modesto
33	May 21, 1999	Defendant GORDIN deposited into a Wells Fargo Bank account in Modesto, California, a \$150,000 check written by defendant LARRY W. WILCOXSON on an account at the Bank of America in Las Vegas, Nevada

- 34 June 2, 1999 Defendant GORDIN wire transferred \$250,000 from a Wells Fargo Bank account in Modesto, California, to an account controlled by DAVID BAXTER at a Barclay's Bank in England
- 35 June 4, 1999 Defendant LARRY W. WILCOXSON issued a check for \$300,000, on an account at a Bank of America in Las Vegas, Nevada, payable to Sundial Financial Services of Modesto
- 36 July 8, 1999 Defendant LARRY W. WILCOXSON wire transferred \$4 million from a Bank of America account in Las Vegas, Nevada, to an account at Wells Fargo Bank in Modesto, California
- 37 July 22, 1999 Defendant LARRY W. WILCOXSON wire transferred \$2 million from a Bank of America account in Las Vegas, Nevada, to an account at Wells Fargo Bank in Modesto, California
- 38 August 2, 1999 Defendant GORDIN wire transferred \$500,000 from a Wells Fargo Bank account in Modesto, California, to a bank account in Samoa

All in violation of Title 18, United States Code, Sections 1957 and 2.

COUNT THIRTY-NINE: [18 U.S.C. § 982(a)(1) - Criminal Forfeiture]

The Grand Jury further charges: T H A T

1. The allegations of Counts One through Thirty-eight of this superseding indictment are realleged and fully incorporated herein by reference.

2. As a result of the offenses alleged in Count Nineteen, and in Counts Twenty through Thirty-eight of this superseding indictment, defendants LARRY W. WILCOXSON, ROXANNE ALBAUGH, and C. WILLIAM GORDIN shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982, all property, real and personal, involved in said offenses and all property traceable to such property, including but not limited to the following:

- (A) all money or other property that was the subject of each transaction;
- (B) all commissions, fees and other property constituting proceeds obtained as a result of those violations; and
- (C) all property used in any manner or part to commit or to facilitate the commission of those violations, as to which properties such defendants are jointly and severally liable.

The United States intends to forfeit property of defendants including but not limited to the following:

- A. For each of defendants LARRY W. WILCOXSON, ROXANNE ALBAUGH, and C. WILLIAM GORDIN, the sum of the money equal to the sum involved in the violation set forth in Count Nineteen;
- B. For defendants LARRY W. WILCOXSON, ROXANNE ALBAUGH, and C. WILLIAM GORDIN, all property involved in the violations set forth in Counts Nineteen and Twenty through Thirty-eight of this Indictment, and all property traceable thereto, including but not limited to the following:

(a) All U.S. currency, discovered and restrained on or about August 13, 1999 in the following accounts:

- 1. Bank of America account numbered 210342911, located at a branch in Las Vegas, Nevada, in the name of JRAM International Enterprises;
- 2. Bank of the West account numbered 1079 125011163, located at a branch in Modesto, California, in the name of IFR Trust;
- 3. Wells Fargo account number 0047-553763, located at a branch in Modesto, California, in the name of C. William Gordin Accountancy Corp.;

4. Pacific State Bank accounts numbered 830710 (savings), and 2204040 (checking), located at a branch in Modesto, California, in the name of C. William Gordin Accountancy Corp.;

5. Union Bank of California account numbered 6353010371, located at a branch in Modesto, California, in the name of C. William Gordin Accountancy Corp. Trust Account;

6. Union Bank of California account numbered 350005305, located at a branch in Modesto, California, in the name of Albaugh Land & Cattle; and

(b) All those lots or parcels of land, together with all improvements and appurtenances thereon located in the State of California, more particularly described as follows:

1. Real property in the name of Albaugh Land & Cattle located at Twenty Six Mile Road in Oakdale, California, assessor's parcel numbers 002-59-04, and 002-12-63;

2. Real property in the name of Walter A. Wilcoxson and Nancy J. Wilcoxson Trust located at Lot 25, Cow Creek Tract, Strawberry, California, assessor's parcel number 020-150-01.

(c) A 1999 Chevrolet, 4-door, registered to Roxanne Albaugh, VIN #1GNEK13R7XJ445332, bearing California license plate 4ENX243; and

(d) The following vehicles, each registered to Roxanne Albaugh and Albaugh Land & Cattle:

1. A 1999 Chevrolet, VIN # 1GBHC34R4XF035429, bearing California license plate 5Y45177;

2. A 1999 Chevrolet, VIN # 1GBHC34R0XF034021, bearing California license plate 5Y45178;

3. A 1999 Chevrolet, VIN # 1GNEK13R9XJ440486, bearing California license plate 4EOK910;

4. A 1999 Chevrolet, VIN # 2GCEK19T3X1170788, bearing California license plate 5Z00124; and

5. A 1999 Chevrolet, VIN # 1GNEK13R0XJ441266, bearing California license plate 4EOK912.

(e) A 1999 Lexus RX300, bronze in color, registered to Stan R. Wilcoxson, VIN #JT6HF10U9X0088512, bearing California license plate 4GSM106;

(f) A 1998 Cadillac, pearl white in color, registered to the Wilcoxson Family Trust, VIN# 1G6KY5491WU919257, bearing Arizona license plate 470CFR; and

(g) The following Notes Secured by Deeds of Trusts, the Deeds of Trust with Assignment of Rents, and all rights, title and interests secured thereby:

1. A Note to Larry Wilcoxson, from Bambi L. Marquez, for \$20,000, due March 1, 2002, secured by real property located in Modesto, California;

2. A Note to IFR Trust, from Raymond Lee, for \$40,000, due June 26, 2002, secured by real property in San Joaquin County, consisting of three parcels in Manteca, California;
3. A Note to JRAM International Enterprises, from Seven-to-One Construction, Inc., for \$120,000, due April 6, 2000, secured by real property in Tulare County, California, assessor's parcel # 169-320-091;
4. A Note to JRAM International Enterprises, from Seven-to-One Construction, Inc., for \$120,000, due May 17, 2000, secured by real property in Tulare County, California, assessor's parcel # 169-320-084;
5. A Note to JRAM International Enterprises, from Seven-to-One Construction, Inc., for \$120,000, due June 17, 2000, secured by real property in Tulare County, California, assessor's parcel # 169-320-086;
6. A Note to JRAM International Enterprises, from Seven-to-One Construction, Inc., for \$120,000, due July 23, 2000, secured by real property in Tulare County, California, assessor's parcel # 169-320-004;
7. A Note to JRAM International Enterprises, from Seven-to-One Construction, Inc., for \$120,000, due in May, 2000, secured by real property in Tulare County, California, assessor's parcel # 169-320-031;
8. A Note to JRAM International Enterprises, from Seven-to-One Construction, Inc., for \$120,000, due in June, 2000, secured by real property in Tulare County, California, assessor's parcel # 169-320-085;
9. A Note to JRAM International Enterprises, from Gilton's Family Ranch, LP, for \$380,000, due in May, 2000, secured by real property in Tulare County, California, assessor's parcel # 126-020-017;
10. A Note to Sundial Financial Services, from Gary J. Lash and Deanna L. Lash, for \$100,000, due July 20, 2014, secured by real property in Ripon, California;
11. A Note to Sundial Financial Services, from Carl L. Jackson, for \$30,000, due August 3, 2000, secured by real property at 735 Calmar Ave., Oakland, California;
12. A Note to Sundial Financial Services, from Robert John Blackstar, for \$20,000, due February 1, 2002, secured by real property in Riverbank, California; and
13. A Note to Sundial Financial Services, from John Shearer, for \$156,000, due May 20, 2002, secured by real property in Stanislaus County, California, assessor's parcel # 052-55-69-101.

3. If any of the property described above as being subject to forfeiture, as a result of any act or omission of defendant C. WILLIAM GORDIN -

(a) cannot be located upon the exercise of due diligence;

(b) has been transferred or sold, or deposited with, a third person;

(c) has been placed beyond the jurisdiction of the Court;

(d) has 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), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of defendant GORDIN up to the value of the above forfeitable property, including all those lots or parcels of land, together with all improvements and appurtenances thereon located in the State of California, more particularly described as follows:

(a) Real property in the name of Clark W. Gordin, located at 2032 W. Rumble Road, Modesto, California, assessor's parcel number 060-12-64;

(b) Real property in the name of Clark W. Gordin, located at 2821 Prince Albert Drive, Modesto, California, assessor's parcel number 060-12-65;

(c) Real property in the name of Clark W. Gordin, and Sandra Gordin, located at 1615 H Street, Modesto, California, assessor's parcel number 105-05-07;

(d) Real property in the name of Clark W. Gordin and Sandra Gordin, located at 2136 Tully Road, Modesto, California, assessor's parcel number 018-34-52;

(e) Real property in the name of Clark W. Gordin and Sandra Gordin, located at 1523 Queens Ave., Modesto, California, assessor's parcel number 032-03-31;

All in violation of Title 18, United States Code, Sections 1956(h), 1957 and Section 982.

A TRUE BILL.

FOREPERSON

<signed>

PAUL L. SEAVE
United States Attorney