

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
10-60314-CR-COHN/SELTZER

CASE NO. _____

18 U.S.C. § 371
18 U.S.C. § 1512(k)
18 U.S.C. § 1001(a)(1)
18 U.S.C. § 1001(a)(3)
18 U.S.C. § 1001(a)(2)
18 U.S.C. § 2

UNITED STATES OF AMERICA

vs.

LUIS FERREIRA,
a/k/a "Lou Ferreira,"
a/k/a "Lou Almeida,"
a/k/a "Luiz Carlos de Almeida,"
a/k/a "Luiz C. de Almeida,"
a/k/a "Luis Carlos de Almeida,"
a/k/a "Mike Todd," and
BRENO R. GOMES,

Defendants.

_____/

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At various times material to this Indictment:

1. Tax House Corporation ("Tax House") was a Florida corporation engaged in the business of tax preparation and other tax-related matters, as well as certain client services attendant to the formation, incorporation, and registration of various types of business entities.

2. Tax House conducted the bulk of its day-to-day business operations from a suite of

offices situated within the second floor of an office building located at 1100 South Federal Highway, in Deerfield Beach, Florida (hereinafter referred to as the "Tax House Building").

3. Spyker Consulting, Inc., which conducted business under various unregistered fictitious names, including "Spyker Consulting," "Spyker International Metals," and "Spyker International Bullion Brokerage Services" (hereinafter collectively referred to as "Spyker"), was a corporation registered with the State of Florida on or about April 21, 2008 through the efforts of Tax House, which served as Spyker's incorporator and registered agent.

4. Spyker commenced operations concurrent with the date of its incorporation through approximately February 2010, at which time, Spyker began winding down its commercial activities in favor of two successor corporations. One of these businesses, First National Capital Group, LLC ("First National Capital"), was a Florida limited liability corporation registered and incorporated on or about January 15, 2010 by Tax House, which also served as the company's registered agent.

5. From the date of First National Capital's incorporation through approximately early April 2010, both Spyker and First National Capital collectively conducted their business from the same office space situated within the Tax House Building, and in close proximity to the Tax House's own suite of offices on the same floor of the building and adjacent to a shared reception area. During this same period, and by design, First National Capital gradually supplanted Spyker's operations such that it soon became Spyker's new operational face.

6. Spyker and First National Capital both purported to be precious metals investment firms or brokerages specializing in over-the-counter ("OTC") market transactions in investments related to gold, silver, platinum, and palladium bullion. These transactions were conducted through the assistance of so-called "clearing firms," some of which, due to their claimed presence in London,

England, purportedly possessed desirable access to precious metals OTC resources, brokerages, and financial institutions uniquely available in London. One such firm was a British Virgin Islands-domiciled and registered business entity by the name of World Clearing Corporation (“World Clearing”).

7. On or about August 4, 2009, shortly after its incorporation in the Virgin Islands, World Clearing contracted with Regus, PLC (“Regus”), a “virtual office” service provider with facilities in London. Through this “virtual office” arrangement, Regus’ facilities in London were portrayed by World Clearing as its own purported headquarters location and address, complete with a London telephone and fax number. However, in accordance with its “virtual office” agreement, all telephone messages, faxes, and postal mail received for World Clearing were forwarded to the Deerfield Beach, Florida offices within the Tax House Building, the same location in which the Spyker and First National Capital offices were situated, and from which all three of these businesses conducted their operations.

8. Spyker, First National Capital and World Clearing all engaged in telemarketing for the purpose of conducting sales of their investment offerings and services. These telemarketing activities were designed to induce pre-screened individuals, commonly referred to as “sales leads,” to become clients of one or more of the firms by convincing them through telephone solicitations to open investment accounts and to supply funds to the firms’ bank accounts at bank branches in the Southern District of Florida.

9. In order to effectuate the telemarketing aspects of their businesses, Spyker, First National Capital, and World Clearing established relationships with numerous outside technological service suppliers and vendors which provided such necessary telemarketing infrastructure as voice-

over-internet-protocol (“VOIP”) phone systems, sales lead databases, automated phone dialing systems, website design consulting and hosting, domain name registration, internet “press release” dissemination, and internet bulletin boards which advertised available telemarketing-related sales positions at each of these three businesses.

10. National Business Process Outsource, LLC (“National Business Process”) was a limited liability corporation incorporated and registered by Tax House in the State of Florida on or about January 7, 2010. This corporation’s sole task was to disburse funds by check and debit card through checking accounts established to pay expenses, such as those described above, for the aforementioned firms, with the singular exception of Spyker, which had been making its expense payments through its own checking account and debit card before National Business Process was established.

11. Defendant **LUIS FERREIRA**, a/k/a “Lou Ferreira,” a/k/a “Lou Almeida,” a/k/a “Luiz Carlos de Almeida,” a/k/a “Luiz C. de Almeida,” a/k/a “Luis Carlos de Almeida,” a/k/a “Mike Todd” (hereinafter referred to as “**LUIS FERREIRA**” and “**FERREIRA**” or by a specific alias name as applicable) was a resident of the Southern District of Florida. **FERREIRA** was experienced in the operational and technological components of telemarketing and related investment sales operations. **FERREIRA** also was serving the supervised release portion of a sentence which had been pronounced by a federal court in New Jersey.

12. In accordance with Title 18, United States Code, Section 3602, an individual such as **LUIS FERREIRA** who had been serving a term of supervised release (hereinafter referred to as a “supervised releasee”) was to be supervised by court-appointed United States Probation Officers (“probation officers”) of the United States Probation Office (“Probation Office”) to the degree and

to the extent that such supervision was warranted by the conditions of supervised release as specified by the sentencing court.

13. The Probation Office and its staff of probation officers functioned as a legally constituted arm of the judicial branch of the Federal Government. In carrying out their statutory obligation to monitor and keep informed as to the conduct and compliance of a supervised releasee with applicable supervised release conditions, probation officers were afforded discretionary authority to perform certain investigative functions, including inquiries into the nature, extent, source, and disposition of any income or cash flows benefitting the supervised releasee, as well as the details concerning the supervised releasee's employment as determined by interviews and requests for documentation from any employer.

14. As a condition of his supervised release, **LUIS FERREIRA** was prohibited from employment in any business or position which directly or indirectly involved telemarketing, solicitation of moneys, or other forms of telephone sales for any purpose. In addition, **FERREIRA** was prohibited from associating with any other convicted felon. With respect to all such matters, **FERREIRA** had an affirmative duty to disclose any such occurrences to his assigned probation officer.

15. As further ordered by the sentencing court, **LUIS FERREIRA** was required, in connection with the conditions of his supervised release, to answer truthfully all inquiries by his probation officer, to follow the probation officer's instructions, and to provide truthful monthly statements of his income, as well as periodic written monthly reports and financial statements, which also required that he provide information concerning the financial condition of any spouse or "significant other" with whom he may have shared certain financial benefits. In addition,

FERREIRA had an affirmative duty to disclose to the Probation Office any material change in his economic circumstances, since he had been ordered to make restitution to the victims of his offense in accordance with a payment regimen which was subject to change in the event **FERREIRA's** economic condition improved.

16. Supervised releasees, including **LUIS FERREIRA**, were informed that materially false, fictitious, or fraudulent statements to the Probation Office or any of its probation officers concerning the above matters would subject a supervised releasee to a judicial proceeding resulting in the possible revocation of his or her supervised release, as well as possible criminal prosecution for knowingly and wilfully making any such materially false statement.

17. Defendant **BRENO R. GOMES**, an accountant by occupation, was a resident of the Southern District of Florida and served as the President, Treasurer, Director and owner of Tax House. **GOMES** also was the official government-registered holder of ownership interests and/or managerial positions in First National Capital, World Clearing, and National Business Process, as well as the individual who had formed and incorporated these businesses.

18. With respect to Spyker, whose registered "President" was a family member of **LUIS FERREIRA, BRENO GOMES**, although not publically registered as having any ownership interest or managerial position in that company, was involved in the day-to-day operation, supervision, and financial affairs of this business, as he was from inception with respect to First National Capital, World Clearing, and National Business Process.

19. **LUIS FERREIRA** and **BRENO GOMES** operated each of the above-referenced businesses together in a collaborative fashion. In connection with this joint undertaking, **FERREIRA** was engaged in the day-to-day management and supervision of each firms'

telemarketing activities, including the recruitment and hiring of sales agents, as well as overseeing business dealings with existing and potential clients and conducting necessary transactions with numerous technological service providers.

20. **BRENO GOMES** performed similar day-to-day business functions with regard to outside vendors and clients, and with primary responsibility for the financial management of each firm. **GOMES'** activities also involved dealings with banks and other brokerages with which these three firms would conduct business.

21. During the first fifteen months of Spyker's operations, an associate of **LUIS FERREIRA** and **BRENO GOMES**, who also was on federal supervised release in connection with a federal court sentence in New York, performed significant telemarketing and investment-related supervisory-level functions in connection with this individual's position at Spyker. The conditions attendant to this individual's supervised release, including telemarketing prohibitions, were substantially similar to **FERREIRA's** and were also monitored by probation officers in the Southern District of Florida.

22. In or around early January 2010, the Probation Office commenced an investigation concerning the possibility that **LUIS FERREIRA** had been involved with Spyker's telemarketing and investment solicitation business and had utilized the alias "Lou Almeida" and associated with another convicted felon in connection with his involvement with Spyker. The investigation was attempting to determine whether **FERREIRA** had violated certain of the terms of his supervised release and to determine whether grounds existed to initiate an official proceeding before a judge or court of the United States for the purpose of seeking the revocation of **FERREIRA's** supervised release and further reporting the possible commission of such a supervised release violation and

potential related criminal offenses to Federal executive branch law enforcement agencies for prosecution of such matters.

COUNT 1
Conspiracy
(18 U.S.C. § 371)

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.

2. From in or around March 2008, to in or around the date of this Indictment, in Miami-Dade, Broward, and Palm Beach Counties, in the Southern District of Florida, and elsewhere, the defendants,

LUIS FERREIRA,
a/k/a "Lou Ferreira," a/k/a "Lou Almeida,"
a/k/a "Luiz Carlos de Almeida,"
a/k/a "Luiz C. de Almeida,"
a/k/a "Luis Carlos de Almeida,"
a/k/a "Mike Todd"
and
BRENO R. GOMES,

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly, combine, conspire, confederate and agree with each other, and with others known and unknown to the Grand Jury, to commit certain offenses against the United States; that is, to:

a. in a matter within the jurisdiction of the judicial branch of the Government of the United States, knowingly and willfully falsify, conceal, and cover up, by trick, scheme, and device, a material fact, in violation of Title 18, United States Code, Section 1001(a)(1);

b. in a matter within the jurisdiction of the judicial branch of the Government of the United States, knowingly and willfully make any materially false, fictitious, and fraudulent

statement and representation, in violation of Title 18, United States Code, Section 1001(a)(2); and

c. in a matter within the jurisdiction of the judicial branch of the Government of the United States, knowingly and willfully make and use any false writing and document knowing the same to contain any materially false, fictitious and fraudulent statement, in violation of Title 18, United States Code, Section 1001(a)(3).

PURPOSE OF THE CONSPIRACY

3. The purpose of the conspiracy was to conceal from, and prevent communication to, and discovery by, the Probation Office and its court-appointed probation officers, of the fact that **LUIS FERREIRA**, as part of a collaborative ongoing business operation with **BRENO R. GOMES**, was regularly performing (and supervising others in performing) various telemarketing and related investment solicitation activities and, during a portion of the relevant time period, was also conducting these activities in collaboration and regular association with another convicted felon. It was an additional purpose of this same conspiracy to further conceal the financial benefits that **FERREIRA** was receiving as a consequence of these same activities.

MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which **LUIS FERREIRA**, **BRENO R. GOMES** and other co-conspirators sought to accomplish the objects and purpose of the conspiracy included, among others, the following:

4. **BRENO R. GOMES** and **LUIS FERREIRA** would falsely represent in both written and oral communications directed to defendant **FERREIRA**'s probation officers that **FERREIRA** was employed by **GOMES** exclusively at the Tax House on a full-time or slightly less than full-time basis as a clerical worker, appointment scheduler, or customer service representative, all the while

concealing, by the instant trick, scheme and device and misleading conduct toward other persons, the true nature of **FERREIRA's** substantial day-to-day activities in connection with the telemarketing and investment sales operations being conducted by Spyker, First National Capital, and World Clearing from within the Tax House Building.

5. **BRENO R. GOMES** would falsely represent in both written and oral communications directed to the Probation Office and the probation officers assigned to the other supervised releasee with whom defendant **LUIS FERREIRA** was associating, that this other individual was also employed by **GOMES** exclusively at the Tax House upon a full-time or slightly less than full-time basis as a clerical worker, appointment scheduler, or courier, all the while concealing, by the instant trick, scheme and device and misleading conduct toward other persons, the true nature of that same individual's substantial day-to-day activities in connection with the telemarketing and investment sales operations being conducted by Spyker from within the Tax House Building.

6. **BRENO R. GOMES** and **LUIS FERREIRA** would issue, or cause to be issued, certain checks drawn on various Tax House checking accounts, supplied to, and payable to, **FERREIRA**, the vast majority of which were never cashed, deposited, or otherwise negotiated. These checks were depicted as **FERREIRA's** paychecks, copies of the front portions of which would be supplied to probation officers by **FERREIRA** as alleged proof of **FERREIRA's** claimed status as a full time, or substantially full time, weekly Tax House employee, as well as being used to provide fraudulent documentation of the purported salary from Tax House which **FERREIRA** would claim to probation officers to have been earning on a regular basis in connection with his alleged full time (or substantially full time) employment by defendant **GOMES** and Tax House.

7. **LUIS FERREIRA** would make use of the principal Spyker checking account and its related debit card, concerning which the aforementioned family member of **FERREIRA**, as the firm's purported "President", had been set up as the sole authorized signer. Specifically, **FERREIRA** and **BRENOR. GOMES** would cause checks to be issued, and debit card transactions to be conducted, under the aforementioned **FERREIRA** family member's purported signature or authorization. These transactions would be conducted for the purpose of making necessary payments to Spyker's vendors of telemarketing technology and other services, as well as for the disbursement of commission-related and other payments to numerous individuals associated with Spyker, all the while concealing **FERREIRA**'s involvement as the individual actually conducting these transactions and causing them to be conducted.

8. **LUIS FERREIRA** would divert, and cause to be diverted, a significant portion of the financial benefits which he derived as a consequence of his undisclosed status in Spyker, to another individual (identified hereinafter as **FERREIRA**'s "significant other") by means of the above-referenced checks drawn upon Spyker's checking account, which checks were purportedly signed by the aforementioned **FERREIRA** family member on behalf of Spyker and made payable to **FERREIRA**'s significant other. These numerous checks, totaling more than \$550,000.00 over the course of an approximate twenty-one-month period, would then be deposited into a checking account maintained by **FERREIRA**'s significant other, but through which both this individual and **FERREIRA** shared the economic benefits. In similar fashion, **FERREIRA**'s significant other would receive the benefit of numerous debit card transactions and ACH payments for the payment of various non-business personal items, concerning which both **FERREIRA** and this individual would share the benefit.

9. Along with copies of Tax House paychecks and other information supplied by **BRENO R. GOMES** as a means of substantiation, **LUIS FERREIRA** would submit financial statements, net worth statements, monthly cash flow statements, and monthly reports to his probation officer and the Probation Office. In each such instance, these submissions would only disclose **FERREIRA's** alleged paycheck income from the Tax House of \$1,399.60 (later raised to \$1,733.33) gross per month, while the diverted funds paid to **FERREIRA's** significant other would never be reported to, and would thereby be concealed from, the Probation Office. Moreover, these false and misleading statements would be made by **FERREIRA** despite specific categories on applicable reporting forms which called for the disclosure of all such matters.

10. In connection with certain of his day-to-day written and verbal communications: (a) with clients and potential clients of the aforementioned firms, (b) with certain of the firms' vendors and technological service providers, and (3) in certain internal writings and personnel communications disseminated within these firms, **LUIS FERREIRA** would frequently identify himself through the use of alias names, including the names "Lou Almeida" and "Mike Todd," which would serve to further conceal his true identity.

11. In order to make necessary financial transactions and vendor-related business expenditures possible without disclosing **LUIS FERREIRA's** legal name, **BRENO R. GOMES** and **FERREIRA** would apply for dual signature authority in connection with numerous bank accounts and related bank debit cards at branches within the Southern District of Florida. In so doing, **GOMES** and **FERREIRA** would conceal **FERREIRA's** legal name, identity, and status as a United States citizen residing in the Southern District of Florida. This would be accomplished by the defendants' misleading portrayal of **FERREIRA** to bank personnel as a Brazilian citizen and

current resident of Brazil identified by alias names, including “Luis Carlos de Almeida,” “Luiz Carlos de Almeida,” and “Luiz C. de Almeida,” which also included the defendants’ submission of misleading Brazilian identity and citizenship documents, as well as misleading documents depicting a Brazilian residence address.

12. Upon becoming aware that **LUIS FERREIRA**’s suspected involvement with Spyker’s telemarketing and investment solicitation activities had become the subject of investigative scrutiny by **FERREIRA**’s probation officer, and would likely become the subject of a forthcoming judicial proceeding, as well as possibly giving rise to communications to other law enforcement agencies from the Probation Office resulting in potential criminal prosecution, **BRENO R. GOMES**, in conspiratorial agreement with **FERREIRA**, would sign a notarized affidavit, destined for eventual delivery to the Probation Office, in which **GOMES** would falsely declare under oath, as **FERREIRA**’s employer, that “Luis Ferreira is not employed by Spyker, and does not do business for Spyker [and] . . . has at all times worked only for Tax House, and his work does not involve telemarketing, solicitation of moneys, or any other forms of telephone sales,” as well as falsely declaring in that same affidavit that an individual by the name of “Lou Almeida” was then “involved with Spyker,” but this same individual was a “different person” than **FERREIRA**.

13. In connection with the above-described investigation and potentially forthcoming judicial proceeding and possible communication of information resulting in criminal prosecution, **LUIS FERREIRA** and **BRENO R. GOMES** would persuade two individuals who were then associated with the telemarketing operations at Spyker to act as co-conspirators by also signing notarized affidavits which were prepared for their signatures (which each individual was eventually induced to sign) and in which these individuals would both falsely declare under oath that “Luis

Ferreira works for Tax House,” and that each had “never known Luis Ferreira to be involved in the business of Spyker . . . [and they] never had dealings with Luis Ferreira on behalf of Spyker . . . [and that Lou Almeida] . . . is involved in the business of Spyker [but is] not the same person as Luis Ferreira.”

14. After receiving the above-described signed affidavits, **LUIS FERREIRA** would then cause these false documents to be supplied to his probation officer as part of a package of materials, including correspondence from an attorney in support of **FERREIRA**’s false and misleading contentions that **FERREIRA**: (a) worked for Tax House and did not work for Spyker; (b) did not conduct business on behalf of Spyker, (c) had never used the name “Lou Almeida” as a means to conceal his true identity, (d) the person known as “Lou Almeida” (who did work for Spyker) was not him; and (e) his work did not involve telemarketing or telephone sales.

15. Both **LUIS FERREIRA** and **BRENO R. GOMES**, when questioned by **FERREIRA**’s probation officer concerning whether or not **FERREIRA** was involved with Spyker or used a particular alias name, would falsely advise the probation officer that **FERREIRA** had no such involvement and did not make use of the alias name in question.

16. When instructed by his probation officer that he must cease all employment with the Tax House and no longer enter the Tax House Building unless Spyker relocated, **LUIS FERREIRA** would falsely inform his probation officer that Spyker had moved its business out of the Tax House Building when, in reality, the business operations conducted by Spyker had been reconstituted by **BRENO R. GOMES** and **FERREIRA** under the name of First National Capital, which **GOMES** and **FERREIRA** continued to operate out of the precise same location where Spyker had been situated.

17. In order to further substantiate **LUIS FERREIRA's** false claims to his probation officer concerning the absence of Spyker and any other telemarketing operations at the Tax House Building, **BRENO R. GOMES** would execute another "virtual office" agreement with Regus, wherein First National Capital would establish a "virtual office" presence at a Regus facility located at 1111 Brickell Avenue in Miami, Florida, complete with telephone, fax and mail forwarding to the Tax House Building offices where First National Capital would continue to conduct its day-to-day operations alongside World Clearing whose communications were also forwarded from its "virtual office" in London.

18. **BRENO R. GOMES** would also cause a Tax House employee to submit an "address change" to the State of Florida changing First National Capital's official address from the Tax House Building to this same Regus "virtual office" address at 1111 Brickell Avenue, Miami, Florida. **LUIS FERREIRA** and **GOMES** would then portray this Miami address, as well as another Miami address located at 1395 Brickell Avenue, Suite 720, Miami, Florida, as the firm's headquarters when dealing with existing and potential clients, vendors, and other individuals outside the company, even though First National Capital was functioning as the new face of Spyker and conducting its business operations from the Tax House Building in Deerfield Beach, Florida.

OVERT ACTS

In furtherance of the conspiracy and to achieve the objects and purposes thereof, at least one of the co-conspirators committed or caused to be committed, in the Southern District of Florida and elsewhere, at least one of the following overt acts, among others:

1. On or about April 21, 2008, **BRENO GOMES** executed documents for filing with the State of Florida incorporating and registering Spyker Consulting, Inc. and designating the

aforementioned family member of **LUIS FERREIRA** as the President of the company.

2. On or about June 27, 2008, **BRENO GOMES** wrote in a letter addressed to **LUIS FERREIRA's** probation officer that **FERREIRA** was an employee of the Tax House and worked Mondays through Fridays for 38 hours per week at a pay rate of \$8.50.

3. On or about July 23, 2008, **LUIS FERREIRA** caused a check to be issued and drawn on Spyker's checking account and payable to the aforementioned "significant other" in the amount of \$11,500.00, the first in a series of checks of this nature on a regularly recurring basis in amounts ranging between \$5,000.00 and \$30,000 during the next approximate twenty-one months.

4. On or about October 1, 2008, **BRENO GOMES** met with **LUIS FERREIRA's** probation officer and advised that **FERREIRA's** employment with Tax House was consistent with the description which he previously had supplied.

5. On or about October 31, 2008, **LUIS FERREIRA** submitted a monthly report to his probation officer, wherein he listed earnings derived from the aforementioned Tax House employment as his sole source of income, along with a copy of the front portion of a purported paycheck.

6. On or about June 5, 2009, **LUIS FERREIRA** submitted a financial statement to his probation officer wherein he indicated that his sole source of income was his earnings from Tax House.

7. On or about July 8, 2009, **BRENO GOMES** submitted documents to governmental authorities in the British Virgin Islands incorporating World Clearing Corporation, a corporation consisting of a 50% ownership interest held by **GOMES** through his interest in another Virgin Islands corporation and the remaining 50% ownership interest held by **LUIS FERREIRA** under the

name "Luis Carlos de Almeida" through his interest in a St. Kitts corporation.

8. On or about August 4, 2009, **BRENO GOMES** executed, via internet, a "virtual office" account agreement with Regus, wherein World Clearing Corporation was to make use of Regus facilities at 33 Throgmorton Street (the London Stock Exchange Building) in London, England and both **GOMES** and **LUIS FERREIRA**, under the alias name "Lou Almeida," were the designated points of contact between World Clearing and Regus.

9. On or about August 5, 2009, **BRENO GOMES** and **LUIS FERREIRA**, under the alias name "Luis Carlos de Almeida," appeared in the offices of a bank account officer in Coral Gables, Florida and supplied documentation necessary to establish a World Clearing Corporation checking account, wherein both **GOMES** and "Luis Carlos de Almeida" were the designated authorized signers, and concurrently submitted documentation and address verification records which depicted **LUIS FERREIRA** as "Luis Carlos de Almeida," a Brazilian citizen and resident.

10. On or about August 19, 2009, **BRENO GOMES** supplied documentation to a bank officer in Boca Raton, Florida in support of the establishment of a checking account for Spyker, wherein both **GOMES** and **LUIS FERREIRA**, under the alias name "Luis Carlos de Almeida," were the designated authorized signers, and submitted documentation and address verification records which depicted **LUIS FERREIRA** as "Luis Carlos de Almeida" and "Luis de Almeida," a Brazilian citizen and resident.

11. On or about January 12, 2010, **BRENO GOMES** established the National Business Process Outsource account at a bank branch in Boca Raton, wherein **GOMES** and **LUIS FERREIRA**, under the alias name "Luiz Carlos de Almeida," were designated as authorized signers.

12. On or about January 15, 2010, **BRENO GOMES** executed documents for filing with the State of Florida establishing and registering First National Capital, LLC.

13. On or about January 25, 2010, in Sunrise, Florida, **BRENO GOMES** and **LUIS FERREIRA** met with two individuals engaged in telemarketing at Spyker and discussed **FERREIRA's** problems with the Probation Office and the need to execute affidavits.

14. On or about February 24, 2010, **BRENO GOMES** caused a Regus "virtual office" account to be established for First National Capital with regard to a Regus facility at 1111 Brickell Avenue, Miami, Florida.

15. On or April 26, 2010, **LUIS FERREIRA** submitted a financial statement to his probation officer wherein he indicated that his sole source of income was his earnings from Tax House.

COUNT 2
Conspiracy to Commit Witness Tampering
(18 U.S.C. § 1512(k))

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.

2. From in or around March 2008, to in or around the date of this Indictment, in Miami-Dade, Broward, and Palm Beach Counties, in the Southern District of Florida, and elsewhere, the defendants,

LUIS FERREIRA,
a/k/a "Lou Ferreira,"
a/k/a "Lou Almeida,"
a/k/a "Luiz Carlos de Almeida,"
a/k/a "Luiz C. de Almeida,"
a/k/a "Luis Carlos de Almeida,"
a/k/a "Mike Todd"

**and
BRENO R. GOMES,**

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly, combine, conspire, confederate and agree with each other, and with others known and unknown to the Grand Jury, to commit certain offenses against the United States; namely, to:

a. knowingly and corruptly persuade another person and engage in misleading conduct toward another person, with intent to influence, delay and prevent the testimony of any person in an official proceeding, in violation of Title 18 United States Code, Section 1512(b)(1);

b. knowingly and corruptly persuade another person and engage in misleading conduct toward another person, with intent to hinder, delay and prevent the communication to a law enforcement officer and judge of the United States of information relating to the commission and possible commission of a Federal offense and violation of conditions of supervised release, in violation of Title 18 United States Code, Section 1512(b)(3).

PURPOSE OF THE CONSPIRACY

3. Paragraph 3 of Count 1 of this Indictment is realleged and incorporated herein by reference as a description of the purpose of the conspiracy.

MANNER AND MEANS OF THE CONSPIRACY

4. Paragraphs 4 through 18 of Count 1 of this Indictment are realleged and incorporated herein by reference as a description of the manner and means of the conspiracy, as well as a description of the trick, scheme and device conducted in connection with the conspiracy.

All in violation of Title 18, United States Code, Section 1512(k).

COUNT 3
Concealment of Material Fact by Trick, Scheme or Device
(18 U.S.C. § 1001(a)(1))

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.

2. Between in or around March 2008 and or around the date of this Indictment, in Miami-Dade, Broward, and Palm Beach Counties, in the Southern District of Florida, and elsewhere, the defendants,

LUIS FERREIRA,
a/k/a “Lou Ferreira,”
a/k/a “Lou Almeida,”
a/k/a “Luiz Carlos de Almeida,”
a/k/a “Luiz C. de Almeida,”
a/k/a “Luis Carlos de Almeida,”
a/k/a “Mike Todd”
and
BRENO R. GOMES,

in a matter within the jurisdiction of the judicial branch of the United States, to wit, the United States Probation Office and its court-appointed probation officers, did knowingly and willfully falsify, conceal, and cover up, by trick scheme and device, a material fact, to wit, that **LUIS FERREIRA** as part of a collaborative ongoing business operation with **BRENO R. GOMES**, was engaged in a business and position which directly and indirectly involved telemarketing and related solicitation of moneys.

THE TRICK, SCHEME AND DEVICE

3. Paragraphs 4 through 18 of Count 1 of this Indictment are realleged and incorporated herein by reference as a description of the trick, scheme and device by which the defendants falsified, concealed and covered up the aforementioned material fact.

In violation of Title 18, United States Code, Sections 1001(a)(1) and 2.

COUNT 4
Making or Using False Writing or Document
(18 U.S.C. § 1001(a)(3))

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.

2. Between in or around January 20, 2010 and in or around January 30, 2010, in Broward County, in the Southern District of Florida, and elsewhere, the defendants,

LUIS FERREIRA,
a/k/a "Lou Ferreira,"
a/k/a "Lou Almeida,"
a/k/a "Luiz Carlos de Almeida,"
a/k/a "Luiz C. de Almeida,"
a/k/a "Luis Carlos de Almeida,"
a/k/a "Mike Todd"
and
BRENO R. GOMES,

in a matter within the jurisdiction of the judicial branch of the United States, to wit, the United States Probation Office and its court-appointed probation officers, did knowingly and willfully make and use a false writing and document, and cause a false writing and document to be made and used, to wit, a notarized affidavit signed by **BRENO R. GOMES** and dated January 29, 2010, knowing that said writing and document contained materially false, fictitious, and fraudulent statements and entries, to wit, those portions of the aforementioned affidavit which stated that "Luis Ferreira is not employed by Spyker, and does not do business for Spyker . . . [and has] . . . at all times worked only for Tax House, and his work does not involve telemarketing, solicitation of monies, or any other forms of telephone sales . . . [and it is] . . . not true. . . that Luis Ferreira was using the name 'Lou Almeida'. . . [and] . . . Lou Almeida is a different person . . . also involved with Spyker," which

statements were, as the defendants then and there well knew, materially false.

In violation of Title 18, United States Code, Sections 1001(a)(3) and 2.

COUNT 5
Making or Using False Writing or Document
(18 U.S.C. § 1001(a)(3))

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.

2. Between in or around January 20, 2010 and in or around January 30, 2010, in Broward County, in the Southern District of Florida, and elsewhere, the defendants,

LUIS FERREIRA,
a/k/a “Lou Ferreira,”
a/k/a “Lou Almeida,”
a/k/a “Luiz Carlos de Almeida,”
a/k/a “Luiz C. de Almeida,”
a/k/a “Luis Carlos de Almeida,”
a/k/a “Mike Todd”
and
BRENO R. GOMES,

in a matter within the jurisdiction of the judicial branch of the United States, to wit, the United States Probation Office and its court-appointed probation officers, did knowingly and wilfully make and use a false writing and document, and cause a false writing and document to be made and used, to wit, a notarized affidavit signed by a certain individual and dated January 26, 2010, knowing that said writing and document contained materially false, fictitious, and fraudulent statements and entries, to wit, those portions of the aforementioned affidavit that stated that “I have never known Luis Ferreira to be involved in the business of Spyker . . . [and] . . . [t]o my knowledge Luis Ferreira is not employed by Spyker . . . [and] . . . Luis Ferreira works for Tax House . . . [and] . . . I have never had dealings with Luis Ferreira on behalf of Spyker . . . [and] . . . I know a gentleman named

Lou Almeida. I have met Mr. Almeida in person and know that he is involved in the business of Spyker. Lou Almeida is not the same person as Luis Ferreira,” which statements were, as the defendants then and there well knew, materially false.

In violation of Title 18, United States Code, Sections 1001(a)(3) and 2.

COUNT 6
Making Materially False Statements
(18 U.S.C.1001 (a)(2))

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.
2. On or about January 13, 2010, in Broward County, in the Southern District of Florida, the defendant,

LUIS FERREIRA,
a/k/a “Lou Ferreira,”
a/k/a “Lou Almeida,”
a/k/a “Luiz Carlos de Almeida,”
a/k/a “Luiz C. de Almeida,”
a/k/a “Luis Carlos de Almeida,”
a/k/a “Mike Todd,”

in a matter within the jurisdiction of the judicial branch of the United States, to wit, the United States Probation Office and its court-appointed probation officers, did knowingly and willfully make and cause to be made a materially false, fictitious and fraudulent statement and representation, in that the defendant, in response to questions directed to him by a probation officer conducting an inquiry concerning whether the defendant was in compliance with certain terms of his supervised release, stated that he was not involved with Spyker, which statement was, as the defendant then and there well knew, materially false.

In violation of Title 18, United States Code, Sections 1001(a)(2) and 2.

COUNT 7
Making Materially False Statements
(18 U.S.C.1001 (a)(2))

1. Paragraphs 1 through 22 of the General Allegations section of this Indictment are realleged and incorporated herein by reference.


2. On or about January 13, 2010, in Broward County, in the Southern District of Florida, the defendant,

BRENO R. GOMES,

in a matter within the jurisdiction of the judicial branch of the United States, to wit, the United States Probation Office and its court-appointed probation officers, did knowingly and wilfully make and cause to be made a materially false, fictitious and fraudulent statement and representation, in that the defendant, in response to questions directed to him by a probation officer conducting an inquiry concerning whether co-defendant **LUIS FERREIRA** was in compliance with certain terms of his supervised release, stated that **FERREIRA** was not involved with Spyker, which statement was, as the defendant then and there well knew, materially false.

In violation of Title 18, United States Code, Sections 1001(a)(2) and 2.

A TRUE BILL



WIFREDO A. FERRER
UNITED STATES ATTORNEY



PETER B. OUTERBRIDGE
ASSISTANT UNITED STATES ATTORNEY

 HOREPERSON

UNITED STATES OF AMERICA

CASE NO. _____

vs.

LUIS FERREIRA and
BRENO R. GOMES,

Defendants.

CERTIFICATE OF TRIAL ATTORNEY*

Superseding Case Information:

Court Division: (Select One)

☒ Miami ☐ Key West
☒ FTL ☐ WPB ☐ FTP

New Defendant(s) _____
Number of New Defendants _____
Total number of counts _____

Yes _____ No _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.

2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.

3. Interpreter: (Yes or No) No
List language and/or dialect _____

4. This case will take 11 days for the parties to try.

5. Please check appropriate category and type of offense listed below:

(Check only one)

(Check only one)

I	0 to 5 days	_____	Petty	_____
II	6 to 10 days	_____	Minor	_____
III	11 to 20 days	<u>X</u>	Misdem.	_____
IV	21 to 60 days	_____	Felony	<u>X</u>
V	61 days and over	_____		

6. Has this case been previously filed in this District Court? (Yes or No) No

If yes:

Judge: _____

Case No. _____

(Attach copy of dispositive order)

Has a complaint been filed in this matter? (Yes or No) No

If yes:

Magistrate Case No. _____

Related Miscellaneous numbers: _____

Defendant(s) in federal custody as of _____

Defendant(s) in state custody as of _____

Rule 20 from the _____ District of _____

Is this a potential death penalty case? (Yes or No) No

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? Yes X No

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? Yes X No

PETER B. OUTERBRIDGE
ASSISTANT UNITED STATES ATTORNEY
Florida Bar No. 0289914

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: LUIS FERREIRA

Case No:

Count #: 1

Conspiracy

Title 18, United States Code, Section 371

*** Max. Penalty:** Five (5) years' imprisonment

Count #: 2

Conspiracy to Commit Witness Tampering

Title 18, United States Code, Section 1512(k)

***Max. Penalty:** Twenty (20) years' imprisonment

Count #: 3

Concealment of Material Fact by Trick, Scheme or Device

Title 18, United States Code, Section 1001(a)(1)

*** Max. Penalty:** Five (5) years' imprisonment

Count #: 4 - 5

Making or Using any False Writing or Document

Title 18, United States Code, Section 1001(a)(3)

***Max. Penalty:** Five (5) years' imprisonment

Count #: 6

Making any Materially False Statement

Title 18, United States Code, Section 1001(a)(2)

***Max. Penalty:** Five (5) years' imprisonment

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: BRENO R. GOMES

Case No:

Count #: 1

Conspiracy

Title 18, United States Code, Section 371

*** Max. Penalty:** Five (5) years' imprisonment

Count #: 2

Conspiracy to Commit Witness Tampering

Title 18, United States Code, Section 1512(k)

***Max. Penalty:** Twenty (20) years' imprisonment

Count #: 3

Concealment of Material Fact by Trick, Scheme or Device

Title 18, United States Code, Section 1001(a)(1)

*** Max. Penalty:** Five (5) years' imprisonment

Count #: 4 - 5

Making or Using any False Writing or Document

Title 18, United States Code, Section 1001(a)(3)

***Max. Penalty:** Five (5) years' imprisonment

Count #: 7

Making any Materially False Statement

Title 18, United States Code, Section 1001(a)(2)

***Max. Penalty:** Five (5) years' imprisonment

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**