

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA

v.

MARC E. BERCOON AND,
WILLIAM A. GOLDSTEIN.

Defendants.

Criminal Action No.

1:15-CR-0022-LMM

MOTION FOR PRELIMINARY ORDER OF FORFEITURE

Comes now the United States of America and respectfully moves the Court pursuant to Federal Rule of Criminal Procedure 32.2(b), 18 U.S.C. § 981(a), and 28 U.S.C. § 2461 to enter a preliminary order of forfeiture against Marc E. Bercoon's and William A. Goldstein (the Defendants). In support, the United States submits the Declaration of Federal Bureau of Investigation Special Agent William A. Cromer, appended hereto as Exhibit 1, with pertinent trial exhibits attached at A-F, and shows the following:

I. Facts and Procedural History

On February 21, 2018, a jury found the Defendants Marc E. Bercoon (Bercoon) and William A. Goldstein (Goldstein) guilty of conspiracy to commit mail and wire fraud, conspiracy to commit securities fraud and wire fraud, mail fraud, wire fraud, and securities fraud as charged in the Third Superseding and Conforming Indictments. [Docs. 302, 371, 374]. The Third Superseding Indictment contained

a forfeiture provision notifying the Defendants of the Government's intent to pursue forfeiture of "any property constituting or derived from proceeds obtained directly or indirectly as a result" of their offenses of conviction and that the Government intended to seek forfeiture of substitute assets. [Doc. 302 ¶¶ 80, 82].

The overwhelming majority of evidence probative to forfeiture was presented at trial. That evidence shows that the Defendants engaged in two, separate schemes to defraud as to which the government seeks forfeiture -- the MedCareers Group, Inc. (MCGI) pump and dump and the Find.com investment fraud scheme.

As to the MCGI scheme, the scheme that was the subject of the Defendants's conviction under Counts Eight through Thirteen of the Conforming Indictment, the evidence presented at trial shows that the overwhelming majority of proceeds that the Defendants were transferred into the HMRZ Consulting account (the HMRZ Account) that they controlled after nominee trader Harold Marc Rosenberg (Rosenberg) liquidated MCGI shares from three brokerage accounts that he controlled. These three accounts were the Morgan Stanley account ending in 3629 (MSCO-3629); the Scottrade account ending in 4663 (SSIC-4663) and the Penson account ending in 1467 (PFSI-1476).

Government's Trial Exhibit 287,¹ explained during Alexander Scoufis' (Soufis) trial testimony about his analysis of account records for the three Rosenberg accounts, summarizes the trading activity in Rosenberg's three accounts that

¹ See Exhibit 1 at attachment A.

ultimately yielded the net proceeds of the MCGI scheme. In pertinent part, Exhibit 287 and Soufis's testimony shows the following:

Account	Shares Purchased	Shares Sold	Cost of Shares	Sale Price	Net Proceeds
Scottrade 4663	5,350	170,573	\$10,085	\$334,112	\$324,027
Morgan Stanley 3629	58,500	164,428	\$84,478	\$271,232	\$186,754
Penson 1476	0	20,000	0	\$26,460	\$26,460
					Total \$537,241

Based on this information, the MCGI scheme yielded a total of \$537,241.00 in forfeitable proceeds.

Evidence at trial further shows that Bercoon and Goldstein personally took possession of that \$537,241.00 as a result of the below-listed series of wire transfers of funds from Rosenberg's three brokerage accounts to the HMRZ Account, an account that the Defendants controlled.

Date	Amount
03/10/2010	\$155,000.00
04/28/2010	\$ 60,000.00
05/13/2010	\$310,000.00
05/14/2010	\$ 12,000.00
05/20/2010	\$ 3,500.00
	Total \$540,500.00

Government's Trial Exhibits 238-240,² coupled with testimony from forensic accountant Michelle Davis (Davis), capture the manner in which the Defendants

² See Exhibit 1, attachments B-D, respectively.

thereafter dissipated the \$537,241.00. The below chart captures not only a summary of transfers that the Defendants made of forfeitable proceeds from the HMRZ Account:

Date	Recipient	Relationship to Defendants	Amount
03/10/2010	Wachovia Account Ending 6555	Unknown	\$60,000.00
03/10/2010	SEO Holdings LLC	Goldstein-Controlled Business Entity	\$25,000.00
03/10/2010	United Leasing Corp.	Mortgage Holder for Bercoon's Home	\$25,000.00
03/10/2010	Marc E. Bercoon	Defendant	\$10,000.00
03/10/2010	Loev Law Firm	Represented MCGI and Generation Zero Group, Incorporated, another business entity that the Defendants controlled	\$ 6,000.00
03/10/2010	Donald M. Williams	Creditor of Defendants'	\$ 5,058.08
03/10/2010	L.D. Shock	Unknown	\$ 5,000.00
03/10/2010	Robert Bryan Crutchfield	CEO of MCGI	\$ 3,000.00
03/10/2010	William A. Goldstein	Defendant	\$ 2,500.00
03/11/2010	IBAR Management	Defendants' bar	\$ 3,000.00
04/28/2010	EBCO, LLC	Entity controlled by Carey Epstein of California, a friend of Bercoon's, who loaned money to Bercoon business entities.	\$41,000.00

04/28/2010	Rothman & Associates PA	Defendants' Criminal defense lawyers	\$10,000.00
04/28/2010	Sears	Unknown	\$ 1,000.00
04/29/2010	IBAR Management	Defendants' bar	\$ 3,400.00
04/29/2010	Jackson L. Morris	Unknown	\$ 350.00
04/30/2010	Marc E. Bercoon	Defendant	\$ 2,000.00
04/30/2010	William A. Goldstein	Defendant	\$ 1,000.00
05/03/2010	William A. Goldstein	Defendant	\$ 3,500.00
05/03/2010	IBAR Management	Defendants' bar	\$ 2,200.00
05/03/2010	Marc E. Bercoon	Defendant	\$ 2,000.00
05/03/2010	Donald M. Williams	Creditor of Defendants'	\$ 975.00
05/13/2010	Med Careers Group, Inc.	Defendants' company	\$50,000.00
05/13/2010	Wachovia Account Ending 2242	Unknown	\$23,500.00
05/13/2010	IBAR Management	Defendants' bar	\$ 5,800.00
05/13/2010	Marc E. Bercoon	Defendant	\$ 1,150.00
05/14/2010	United Leasing Corp.	Mortgage Holder for Bercoon's Home	\$50,000.00
05/14/2010	EBCO LLC	Entity controlled by Carey Epstein of California, a friend of Bercoon's, who loaned money to Bercoon business entities.	\$45,000.00
05/14/2010	Wachovia Account Ending in 0338	Unknown	\$10,000.00
05/14/2010	Regina Iannamico	Unknown	\$ 7,500.00
05/14/2010	William A. Goldstein	Defendant	\$ 3,500.00
05/14/2010	Wachovia	Unknown	\$ 654.00
05/14/2010	AT&T	Unknown	\$ 564.19

05/17/2010	Weinstock & Scavo	Defendant's Attorneys in SEC Action	\$50,000.00
05/17/2010	CJ Trendtrader LLC	Unknown	\$ 2,000.00
05/17/2010	William A. Goldstein	Defendant	\$ 1,500.00
05/17/2010	Marc E. Bercoon	Defendant	\$ 1,500.00
05/17/2010	H. Marc Rosenberg	Conspirator	\$ 600.00
05/18/2010	Brett Taylor	Unknown	\$10,000.00
05/18/2010	Bank of America	Unknown	\$ 3,581.58
05/18/2010	William A. Goldstein	Defendant	\$ 1,500.00
05/18/2010	Kathy & Mark Silverman	Bercoon's sister and brother in law	\$ 1,200.00
05/19/2010	Loev Law Firm	Represented MCGI and Generation Zero Group, Incorporated, another business entity that the Defendants controlled	\$ 2,000.00
05/19/2010	AT&T	Unknown	\$ 1,094.05
05/20/2010	IBAR Management	Defendants' bar	\$16,000.00
05/20/2010	Johnson, Morgan & White Trust	Unknown	\$14,715.66
05/20/2010	Rochelle Balkus	Unknown	\$ 500.00
05/21/2010	Loev Law Firm	Represented MCGI and Generation Zero Group, Incorporated, another business entity that the Defendants controlled	\$ 8,000.00
05/21/2010	SNLC		\$ 1,500.00
Total			\$546,052.56

Record evidence also sheds light on the proceeds that the Defendants obtained from the Find.com investment fraud scheme, the scheme that was the subject of Counts One through Six of the Conforming Indictment. Specifically, Government's Trial Exhibit 230,³ coupled with testimony from Davis, show that funds from a total of 84 investors in the amounts listed below deposited into Find.com's SunTrust account ending in 5494 and its Wachovia account ending in 6570, both accounts under the Defendants' control.

Investor	Amount
Gordon, Kenneth	\$200,000
Neyenhaus, Marcus	\$130,000
Blanchar, R. MD	\$100,000
Jaret, Alec H.	\$100,000
Love Dawn Inc.	\$75,000
John Welch Retirement, LLC	\$50,000
Matsuo, Ayako and Jon	\$50,000
Tezak, Kristina	\$50,000
Mills, Bruce W/Pamela	\$45,000
Ryan, Kevin C.	\$44,500
Jordan, Pamela B/Jordan Family Holdings LLC	\$35,000
Gilkev, Otis and Patrice	\$35,000
Poore, Lizabeth	\$30,000
Carpenter, Micki/ KMJ Group LLC	\$35,000
McKenzie, Michael G	\$30,000
Walker, Ursula C.	\$25,000

Wakefield, Timothy	\$25,000
Stinziano, Joseph	\$25,000
Patrozzi, Thomas L.	\$20,000
Jackson, David, Nanette	\$20,000
Richard , L.	\$20,000
Huser, David A.	\$18,500
Bryant, Eric Kelby	\$16,300
Cleary, James C.	\$15,000
Kast, Robert A.	\$15,000
Waldinger , Mark	\$11,000
Pepuli, Sridevi	\$10,200
Sanders, Bruce/Santek Components LLC	\$10,000
Perkins, Marlene	\$10,000
Graber , Tim	\$10,000
Watkins, Rob	\$10,000
Lamoureux, David M.	\$10,000
Butler, Nancy L./Taylor	\$10,000
Livingston, Bobby	\$10,000
Joers, Allen E. Trust	\$ 7,960
Poore , James	\$ 7,500

³ See Exhibit 1 at Attachment E.

Collins, Michael	\$ 6,000
Litzius, Brian	\$ 6,000
Smith, William B. III	\$ 6,000
Ryan, Robin D.	\$ 5,800
Trela, Thomas J.	\$ 5,000
Gantz, Larry	\$ 5,000
Frownfelter, Greg	\$ 5,000
Ferrera, Donald J.	\$ 5,000
Eshleman, Paul C.	\$ 5,000
Davids, Duane.	\$ 5,000
Hanchin, Beryl G.	\$ 5,000
Thomas, Walter J.	\$ 5,000
Butler, Timothy W.	\$ 5,000
Watson, John D./Robin A.	\$ 5,000
Bullock, John	\$ 5,000
Weinstein, Joel A. Trust	\$ 5,000
Bradley-Guenther, Debra	\$ 5,000
Wink, Edward Jr.	\$ 5,000
Arnett, Valeria A.	\$ 5,000
Dalton, Edward P.	\$ 5,000
Neely, John C.	\$ 5,000
Nefsky, William F.	\$ 5,000
Harne, Wavne .	\$ 5,000
Pohler, Fritz J.	\$ 5,000
Helsley, Charles E.	\$ 5,000

Hofmann, Robert A.	\$ 5,000
Jones, Robby	\$ 4,999
Baldini, Giampiero (Peter)	\$ 4,985
Wood, Teresa	\$ 4,500
Lombardo, Kevin B	\$ 4,000
Lombardo, Billie D	\$ 4,000
McGuire, Edward	\$ 3,000
Matanes, Mark	\$ 2,500
Girtman, Grant C	\$ 2,500
Kiesel, Frederick	\$ 2,500
Anderson, Michael J	\$ 2,500
Muggli, Michael J.	\$ 2,000
Anderson, Stephen	\$ 2,000
McMacken, William	\$ 2,000
Earp, Steven R.	\$ 2,000
Runde, Vincent	\$ 1,500
Wass, Cody L.	\$ 1,500
Cranmer, Ken J.	\$ 1,000
Hanchin, Ronald E.	\$ 1,000
Borgeson, Douglas	\$ 1,000
Ondrejka, Judith	\$ 1,000
Quintana, Fernando	\$ 1,000
Grant, Lewis	\$ 500
Total	\$1,496,733

Government's Trial Exhibit 232,⁴ coupled with Davis's testimony, further shows that between June 2009 and January 2011, the Defendants withdrew a total of \$1,829,182.67 from those accounts, an amount well in excess of the \$1,496,733 in fraud proceeds deposited therein, to the recipients listed below:

⁴ See Exhibit 1 at Attachment F.

Funds Disbursed to	Amount	Relationship to Defendants	No. of transfers
Cash	\$557,457.75	Withdrawn by Defendants and others at the Defendants' direction	95
HMRZ Consulting	\$549,250.00	Goldstein/Bercoon controlled entity	22
SEO Holdings LLC	\$113,295.00	Goldstein-Controlled Business Entity	5
Distinguished Distillers Inc.	\$109,088.00	Unknown	4
Alan Weiner	\$94,949.25	Associate of the Defendants'	12
E. Frank Goodrich	\$77,500.00	Unknown	2
Capital Marketing LLC	\$63,000.00	Unknown	1
Wachovia account ending in 4515	\$35,000.00	Unknown	1
CJ Trendtrader LLC	\$29,000.00	Unknown	1
IBAR Management	\$22,350.00	Defendants' bar	7
LA Digital Post Inc.	\$18,000.00	Television and film production company	1
Hartford	\$16,904.14	Unknown	10
Oleg Firrer	\$15,000.00	Unknown	1
Dart Financial LLC	\$15,000.00	Entity controlled by Carey Epstein, Bercoon's friend	2
American Recovery Service Inc.	\$13,617.36	Payment for credit card debt relating to Defendants' company	1
Kostya Inc.	\$11,500.00	IT consulting company used by defendants for their companies	2
William A. Goldstein	\$11,240.00	Defendant	4

G&G Capital Marketing LLC	\$8,500.00	Entity controlled by Charles and Bill Gebig, salesmen for the Defendants	2
SNLC	\$8,188.52	Unknown	2
Wachovia 0338	\$7,686.61	Unknown	1
H2OPM	\$6,930.00	Unknown	2
Wachovia 5274	\$6,000.00	Unknown	3
Withdrawals (No Detail)	\$5,802.13	Unknown	2
Davis Academy	\$5,100.00	Bercoon Childrens' school	1
Goldstein, William A - Wachovia 5328	\$4,300.00	Defendant	2
Wachovia 1427	\$4,000.00	Unknown	1
Donald M. Williams	\$3,975.00	Creditor of the Defendants	2
Alex Barletta	\$3,800.00	Unknown	3
Corey D. Holtzer	\$3,077.00	Unknown	1
Travelers Insurance	\$2,374.40	Unknown	1
SunTrust	\$2,041.00	Unknown	97
Bruce Dickman	\$1,500.00	Defendant Goldstein's brother in law	1
777 Holdings LLC	\$1,351.50	Unknown	1
Wachovia	\$1,161.34	Unknown	21
Charles Gebig	\$875.00	Salesman for Defendants' companies	1
Fulton County	\$258.30	Unknown	2
Charles John Dean	\$80.37	Employee of Find.com	1
LADP Acquisition Inc. - Wachovia 8506	\$30.00	Defendants' Company	1
Total	\$1,829,182.67		

During the course of this investigation, investigator and analysts have reviewed than 63,000 financial documents. Those records included documents pertinent to at least nine different financial accounts held in the names of at least seven different business entities in which the Defendants owned interests.

While that reasonably diligent search identified a myriad of third parties to whom the Defendants transferred forfeitable proceeds, significant commingling of forfeitable funds into accounts held by other business entities that the Defendants controlled, and even conversions of a large share of dirty money to cash, it has not enabled investigators to trace proceeds into any specific, directly forfeitable property that could be divided without difficulty. Indeed, the Defendant's representations to the Court that they are indigent throughout these proceedings supply strong support for the notion that the Defendants no longer have any of the forfeitable proceeds because they dissipated them.

II. Discussion

As discussed below, the authority for the preliminary order of forfeiture that the United States seeks in this case is well-settled.

A. Timing

Recognizing that criminal forfeiture is an element of sentencing,⁵ two subsections in Federal Rule of Criminal Procedure 32.2 express a strong preference

⁵ *Libretti v. United States*, 516 U.S. 29, 39-40 (1995); *United States v. Descent*, 292 F.3d 703, 706 (11th Cir. 2002).

for entering a preliminary order⁶ as early as possible. The first, found in subsection (b)(1)(A), recommends that a court determine “what property is subject to forfeiture under the applicable statute” “as soon as practical” after a finding of guilt. Rule 32.2(b)(1)(A). The second, found in 32.2(b)(2)(B), counsels in favor of entering the preliminary order against criminally forfeitable property “sufficiently in advance of sentencing to allow the parties to suggest revisions or modifications.” In light of these provisions, this case is ripe for a preliminary order of forfeiture.

B. Content

In this case, the United States seeks a preliminary order addressing three matters. First, it asks that the order define the scope of the property forfeited to include both proceeds and substitute property. Second, it asks that the order authorize the United States to conduct discovery. Third, the Government asks that the order include measures to preserve and protect its interest in property subject to forfeiture.

⁶ Such orders are termed “preliminary” because they do not affect third party rights and, absent the defendant’s consent, become final as to him or her only at sentencing. *See* Fed. R. Crim. P. 32.2(b)(2)(A), (b)(2)(C), and (b)(4)(A); *see generally United States v. Nicolo*, 597 F. Supp. 2d 342, 346 n.6 (W.D.N.Y. 2009).

1. Scope of Property Subject to Forfeiture

Here, the United States seeks a total forfeiture of \$2,033,974.00 in proceeds, that is \$537,241.00 as to the MCGI scheme charged in Counts Eight through Thirteen, and \$1,496,733.00 attributable to the Find.com scheme that was the subject of Counts One through Six of the Confirming Indictment. The United States further asks to recover those amounts not just from directly forfeitable property, but also from substitute assets. The authority supporting the request is well-settled.

Pursuant to Rule 32.2, a charging document that notifies the defendant that the government will seek forfeiture as part of the sentence as authorized by the applicable statute is a necessary prerequisite to a criminal forfeiture. Third Superseding Indictment's forfeiture provision satisfies this prerequisite in two ways. First, it notifies the Defendants that the United States intended seek forfeiture of all "property constituting or derived from proceeds obtained directly or indirectly as a result" of their offenses of conviction pursuant to 28 U.S.C. §

2461(c)⁷ and 18 U.S.C. 981(a)(1)(C).⁸ [Doc. 302 at ¶ 80]; see generally *United States v. Contorinis*, 692 F.3d 136, 145 and n. 2 (2d Cir. 2012) (outlining the “roundabout statutory mechanism” that allows for criminal forfeiture in a securities fraud prosecution). Second, it makes specific reference to 21 U.S.C. § 853(p), the criminal forfeiture statute that subjects a defendant’s untainted, substitute property to forfeiture “up to the value of” directly forfeitable property if, as a result of the defendant’s act or omission, the directly forfeitable property

- (A) cannot be located upon the exercise of due diligence;
- (B) has been transferred or sold to, or deposited with, a third party;

⁷ 28 U.S.C. § 2461(c) provides, in pertinent part, as follows:

If a person is charged in a criminal case with a violation . . . for which the civil . . . forfeiture of property is authorized, the Government may include notice of the forfeiture in the indictment If the defendant is convicted of the offense giving rise to the forfeiture, the court shall order the forfeiture of the property as part of the sentence in the criminal case The procedures in . . . (21 U.S.C. 853) apply to all stages of a criminal forfeiture proceeding, except that subsection (d) [which creates a rebuttable presumption of forfeitability for property acquired during controlled substance offenses] applies only in cases in which the defendant is convicted of a violation of such Act.

⁸ Section 981(a)(1)(C) authorizes forfeiture of all “property, real or personal, which constitutes or is derived from proceeds traceable to . . . any offense constituting ‘specified unlawful activity’” as defined by 18 U.S.C. § 1956(c)(7) or “a conspiracy to commit such an offense.” Because § 1956(c)(7)(A) designates all of the offenses listed in 18 U.S.C. § 1961(1) as specified unlawful activities, and because § 1961(1) includes not only mail and wire fraud in violation of 18 U.S.C. §§ 1341 and 1343, but also “fraud in the sale of securities,” the proceeds of all of the Defendants’ offenses of conviction are subject to forfeiture.

- (C) has been placed beyond the jurisdiction of the court;
- (D) has been substantially diminished in value; or
- (E) has been commingled with other property which cannot be divided without difficulty.

21 U.S.C. § 853(p)(1) and (2). Given the terms of the Third Superseding Indictment's forfeiture provision, the Defendants have full, fair notice of both the statutes authorizing forfeiture and the nature and extent of the forfeiture sought in this case.

In this case, the \$2,033,974.00 total that the government seeks consists of the proceeds of the Defendant's two schemes to defraud. In the Eleventh Circuit, criminally forfeitable "proceeds" consist of property that the defendant would not have obtained "but for" the offense. *United States v. Hoffman-Vaile*, 568 F.3d 1335, 1344 (11th Cir. 2009)(examining health care fraud case); *see United States v. Holzendorf*, 576 F. App'x 932, 938 (11th Cir. 2014) (determining that 21 U.S.C. §853(a)'s "gross proceeds" definition controls when deciding the scope of criminally forfeitable proceeds in mail and wire fraud cases); *but see Contorinis*, 692 F.3d at 145 and n. 3 (concluding that the proceeds definition in 18 U.S.C. § 981(a)(2)(B), a definition that applies to lawful goods or services sold or provided in an unlawful manner, applies to criminal forfeitures involving the purchase or sale of securities). Because a total of \$537,241.00 in net proceeds from the stock sales from Rosenberg's three accounts was transferred into the HMRZ account that the Defendants controlled, the amount of proceeds that the Defendants obtained from their MCGI market manipulation scheme totals \$537,241.00. *See*

United States v. Hatfield, No. 06-CR-0550 (JS), 2010 WL 1685826, at *3 (E.D.N.Y. Apr. 21, 2010) (excluding cost basis of stocks sold from gross proceeds because defendants did not “obtain” stocks from fraud). Similarly, because the Defendants deposited a total of \$1,496,733.00 in proceeds from victims who invested in the Find.com scheme into two bank accounts that the Defendants controlled, that amount is also subject to forfeiture.

Moreover, because the Defendants engaged in acts and omissions that rendered the directly forfeitable \$2,033,974.00 in proceeds unavailable for forfeiture, the United States is entitled to recover up to this amount from the Defendant’s substitute assets. As Special Agent Cromer’s Affidavit and the evidence introduced at trial show, during the course of their frauds, the Defendants obtained joint possession and control over a total of at least \$2,033,974.00 when those funds were deposited into the HMRZ and Find.com accounts. *See Honeycutt v. United States*, 137 S. Ct. 1626, 1635, 198 L. Ed. 2d 73 (2017) (limiting scope of criminal forfeiture to property “the defendant himself actually acquired as the result of the crime”). Upon obtaining those funds, both Defendants remitted them to conspirators, paid old debts, commingled and expended them in other business endeavors, transferred them directly and indirectly to friends and family members, converted them to cash, and generally dissipated them for purposes that, in many respects, remain unclear. *Id.* at 1634 (noting that forfeiture of substitute assets requires a showing that the defendant was responsible for acts or omissions that rendered directly forfeitable property unavailable). Moreover,

despite a reasonably diligent investigation, the government remains unable to locate the directly forfeitable proceeds of either scheme or property traceable thereto that could be divided without difficulty. Consequently, it respectfully requests that the Court's preliminary order authorize the government to recover up to \$2,033,974.00 from the Defendants' substitute property as permitted by 21 U.S.C. 853(p).

2. Discovery Needed

Because a reasonable financial investigation has not yet enabled the government to locate any portion of the \$2,033,974.00 for forfeiture, the United States also requests authorization to conduct discovery. Rule 32.2(b)(3) allows courts to authorize the United States to conduct "any discovery the court considers proper" for that purpose.

Consequently, the United States respectfully requests that the Court issue an order authorizing the United States to issue subpoenas for records and depositions of persons and entities who may have information about assets in which the Defendants own interests either directly or indirectly, including but not limited to the persons, entities, and financial institutions referenced in Government's Trial Exhibits 232 and 238-240, attached to Exhibit 1 hereto at B-D and F. Additionally, because the United States has reason to believe that the mother of Defendant Goldstein's youngest child, Eugenie Davis, is presently at least in nominal control of business interests that the Defendants created, it further requests authorization to request records from her and to conduct her deposition, both in her individual

capacity and in her capacity as the putative controller of business interests pertinent to the Defendants.

3. Measures to Preserve Forfeitable Property

Finally, the United States requests pursuant to 21 U.S.C. § 853(g) that the preliminary order protect its interest forfeitable property until further order. Once a court enters criminal forfeiture order, section 853(g)⁹ authorizes the court to impose “such appropriate restraining orders or injunctions . . . or take any other action to protect the interest of the United States in the property ordered forfeited.” *United States v. McCorkle*, 143 F. Supp. 2d 1311, 1318 (M.D. Fla. 2001); *see e.g. United States v. Kirtland*, No. 10-10178-03-WEB, 2011 WL 3624997, at *1 (D. Kan. Aug. 17, 2011)(leaving post-conviction restraining order entered against substitute asset pursuant to § 853(g) in place pending further order); *United States v. Numisgroup Int'l Corp.*, 169 F. Supp. 2d 133, 137 (E.D.N.Y. 2001)(finding, without citing § 853(g), that post-conviction restraint of substitute assets was appropriate).

Here, the Defendants’ success at conflating their financial affairs to conceal, dissipate, and otherwise place the proceeds of their crimes beyond the court’s reach, particularly when viewed in light of their claimed indigence, weighs heavily in favor of concluding that protecting the government’s interest in all of the Defendants’ property that remains to be found is necessary and appropriate. Because the scope of property appropriately subject to forfeiture could include

⁹ 28 U.S.C. § 2461(c) also incorporates the procedural provisions outlined in 21 U.S.C. § 853 by reference. *See* note 3, *supra*.

proceeds properties transferred to third parties who are ineligible to take advantage of 21 U.S.C. § 853(n)(6)(B)'s *bona fide* purchaser for value defense, the United States further requests that preliminary order's protective provisions extend to property interests transferred by either Defendant or by any business entity under a Defendant's control at any time on or after May 26, 2009, the earliest date pertinent to the Defendants' offenses of conviction. *See* 21 U.S.C. § 853(n)(6)(B) (affording a statutory defense to third parties who took interest in proceeds as a *bona fide* purchaser for value reasonably without cause to believe that the property was forfeitable); *see generally* 21 U.S.C. § 853(c) (mandating that the government's title property subject to forfeiture relates back to the moment of the offense giving rise to forfeiture); *United States v. Eldick*, 223 Fed. App'x 837, 840 (11th Cir. 2007) (concluding that because the government's title to forfeitable proceeds relates back to the moment the proceeds came into existence, third parties cannot assert superior interests in them).

In light of these considerations, the United States respectfully requests the Court find that because the United States has an interest in all property that constitutes or is derived from proceeds of the Defendant's crimes and in substitute assets belonging to the Defendants up to the value of the proceeds that they made unavailable for forfeiture, it has an interest in all of the Defendants' property. The Government further asks that the court find the following measures are reasonably calculated to preserve and protect those interests:

- a. That until further order, all persons, financial institutions, and other entities are enjoined from taking or attempting any action that could affect the availability, marketability, or value of property valued at \$2,000 or more and described in the preliminary order, including but not limited to property transferred from either Defendant or business entity under his control for any reason at any time on or about May 26, 2009, and the present; and
- b. That the United States shall serve a copy of the Court's preliminary order of forfeiture forthwith on all persons and entities who may have custody or control of property that falls within the scope of the order.

III. Conclusion

In light of the foregoing the United States respectfully requests that the Court grant its Motion for Preliminary Order of Forfeiture. Moreover, it asks that the Order direct the Defendants to forfeit all property, real or personal, which constitutes or is derived from proceeds traceable to an offense of conviction and substitute property up to the value of the any proceeds that either Defendant made

unavailable for forfeiture; allow the United States to conduct the discovery outlined above; and protect the United States' interest in forfeitable property as outlined.

Respectfully submitted,

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1:15-CR-0022-LLM

PRELIMINARY ORDER OF FORFEITURE

Presently pending before the undersigned in the United States' Motion for Preliminary Order of Forfeiture as Marc E. Bercoon and William A. Goldstein, both of whom were found guilty of conspiracy to commit mail and wire fraud, conspiracy to commit securities fraud and wire fraud, mail fraud, wire fraud, and securities fraud as charged in the Third Superseding and Conforming Indictments. [Docs. 302, 371, 374]. Pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), the United States has moved this Court for a Preliminary Order of Forfeiture. [Doc. ____].

Having read and considered the Government's Motion, the materials submitted in support, and the evidence presented at the Defendants' trial, this Court finds as follows:

The Third Superseding Indictment in this action shows that the Defendants' criminal conduct began on or about May 26, 2009, and continued until at least September 2011. The crimes charged in Counts One through Six of the Confirming Indictment, that is, the offenses pertinent to the Find.com scheme, generated a total of \$1,496,733.00 that both Defendants personally in the Find.com bank accounts, accounts that were under both Defendants' joint control. Similarly, the crimes charged in Counts Eight through Thirteen of the Confirming Indictment, that is, offenses pertinent to the MCGI scheme, generated a total of \$537,241.00 that both Defendants personally received in the HMRZ account that was under both Defendants' joint control.

The evidence of record further shows only that after receiving those proceeds both Defendants made them unavailable for forfeiture by remitting them to conspirators, paying old debts, commingling and expending them in other business endeavors, transferring them directly and indirectly to friends and family members, converting them to cash, and otherwise dissipating both the \$1,496,733.00 and the \$537,241.00 as contemplated by 21 U.S.C. § 853(p)(1)(A)-(E). Moreover, although the United States conducted a reasonable investigation, it was not able to identify any directly forfeitable property constituting or derived from proceeds of the Defendants' crimes or any other property in which either Defendant owns an interest. Because that investigation has not identified directly forfeitable proceeds or property traceable thereto, and because the Defendants' acts and omissions rendered the directly forfeitable property unavailable,

pursuant to 21 U.S.C. § 853(p)(1), the United States is entitled to recover up to \$1,496,733.00, an amount representing the proceeds that the Defendants personally received as a result of committing the crimes charged in Counts One through Six of the Conforming Indictment, plus an additional \$537,241, an amount representing the proceeds that the Defendants personally obtained as a result of committing the crimes charged in Counts Eight through Thirteen of the Conforming Indictment, from substitute assets of each Defendant.

Moreover, upon comparing the value of the proceeds that the Defendants' crimes generated to the absence of readily-identifiable assets held in their names, this Court finds not only that discovery to identify and locate forfeitable assets is proper but also that the discovery that the United States has requested is reasonable. Consequently, the Court authorizes the Clerk of Court to issue subpoenas to Eugenie Davis and to any person, entity, or financial institution identified in Government's Trial Exhibits 232 and 238-240 without further order.

Additionally, the Court finds that the injunctions outlined below are appropriate to preserve and protect the United States' interests in property subject to forfeiture in this case.

In light of the foregoing,

IT IS HEREBY ORDERED, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), that Defendants Marc E. Bercoon and William A. Goldstein shall forfeit all property, real and personal, which constitutes and is derived from proceeds traceable to an offense of conviction. Specifically, as to Counts One through Six of

the Conforming Indictment, a total of \$1,496,733.00 in proceeds is subject to forfeiture. Additionally, as to Counts Eight through Thirteen, a total of \$537,241.00 in proceeds is subject to forfeiture.

IT IS FURTHER ORDERED, pursuant to 21 U.S.C. § 853(p) that because both Defendants' acts and omissions have rendered the proceeds of their crimes unavailable for forfeiture, the United States may to recover an amount up to the value of the proceeds that the Defendants received from substitute property.

IT IS ALSO ORDERED that upon entry of this Order, the United States Attorney General, or his designee, may engage in discovery to identify and locate directly forfeitable property, to identify and locate substitute assets, and to assess the validity of arguable third party interests.

IT IS FURTHER ORDERED that all persons, financial institutions, and other entities with notice of this Order are enjoined from taking or attempting any action that could affect the availability, marketability, or value of property valued at \$2,000 or more and described in the preliminary order, including but not limited to property transferred from either Defendant or business entity under his control for any reason at any time on or about May 26, 2009, and the present. The United States shall serve a copy of the Court's preliminary order of forfeiture forthwith on all persons and entities who may have custody or control of property that falls within the scope of the order.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction in this case for the purpose of enforcing this Order and that pursuant to Rule 32.2(b)(3), this

Order of Forfeiture shall become final as to each Defendant at the time of sentencing and shall be made part of each sentence and included in each Judgment; and

IT IS FURTHER ORDERED that the United States may, at any time, move pursuant to Rule 32.2(e) to amend this Order of Forfeiture as to subsequently located or substitute property.

SO ORDERED this _____ day of _____, 2018.

LEIGH MARTIN MAY
UNITED STATES DISTRICT JUDGE

Presented by:

/s/ Jenny R. Turner

Jenny R. Turner

Assistant United States Attorney

Certificate of Compliance and Service

I hereby certify, pursuant to Local Rules 5.1 and 7.1D, that the foregoing Motion for Preliminary Order of Forfeiture and proposed Preliminary Order of Forfeiture have been prepared using Book Antiqua, 13 point font and that I have, this day, I served this document by the Court's electronic case filing system on the following counsel of record:

Paul Stephen Kish

Thomas L. Hawker

Warren Carl Lietz , III

James Wesley Bryant

Mark A. Campbell

This 16th day of July, 2018.

/s/JENNY R. TURNER
Assistant United States Attorney

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA

v.

MARC E. BERCOON AND
WILLIAM A. GOLDSTEIN

Criminal Action No.

1:15-CR-22-LMM

**DECLARATION OF AGENT WILLIAM CROMER IN SUPPORT OF
MOTION FOR PRELIMINARY ORDER OF FORFEITURE**

I, William A. Cromer, hereby make this Declaration in support of the United States' Motion for Preliminary Order of Forfeiture in the above-styled case.

1. I am a Special Agent with the Federal Bureau of Investigation (FBI), and have been since April 1997.

2. The facts in this Declaration come from my personal observations, my training and experience, information obtained from other agents and witnesses, and evidence presented at trial. This declaration is intended to show merely that there is a sufficient factual basis for the relief requested in the accompanying motion, and does not set forth all of my knowledge about this matter.

3. The overwhelming majority of evidence probative to forfeiture was presented at trial. That evidence shows that Defendants Marc E. Bercoon and William A. Goldstein (hereinafter, "Defendants") engaged in two, separate schemes to defraud as to which the government seeks forfeiture -- the MedCareers Group, Inc. (MCGI) pump and dump and the Find.com investment fraud scheme.

4. As to the MCGI scheme, the overwhelming majority of proceeds that the Defendants received were transferred into the HMRZ Consulting account (the HMRZ Account) that they controlled after nominee trader Harold Marc Rosenberg (Rosenberg) liquidated MCGI shares from three brokerage accounts held in his name. These three accounts were the Morgan Stanley account ending in 3629 (MSCO-3629); the Scottrade account ending in 4663 (SSIC-4663) and the Penson account ending in 1467 (PFSI-1476).

5. Government's Trial Exhibit 287, attached hereto at Attachment A, admitted during Alexander Scoufis' (Scoufis) trial testimony, describes Scoufis' analysis of account records for the three Rosenberg accounts and summarizes the trading activity in Rosenberg's three accounts that ultimately yielded proceeds from the MCGI scheme. In pertinent part, Exhibit 287 and Scoufis's testimony shows the following:

Account	Shares Purchased	Shares Sold	Cost of Shares	Sale Price	Net Proceeds
Scottrade 4663	5,350	170,573	\$10,085	\$334,112	\$324,027
Morgan Stanley 3629	58,500	164,428	\$84,478	\$271,232	\$186,754
Penson 1476	0	20,000	0	\$26,460	\$26,460
					Total \$537,241

Based on this information, the MCGI scheme yielded Defendants a total of \$537,241.00 in forfeitable proceeds.

6. Evidence at trial further shows that Bercoon and Goldstein personally took possession of that \$537,241.00 as a result of the below-listed series of wire transfers

of funds from Rosenberg's three brokerage accounts to the HMRZ Account, an account that the Defendants controlled.

Date	Amount
03/10/2010	\$155,000.00
04/28/2010	\$ 60,000.00
05/13/2010	\$310,000.00
05/14/2010	\$ 12,000.00
05/20/2010	\$ 3,500.00
	Total \$540,500.00

7. Government's Trial Exhibits 238-240, attached hereto at Attachments B, C, and D, respectively, coupled with testimony from forensic accountant Michelle Davis (Davis), capture the manner in which the Defendants thereafter dissipated the \$537,241.00. The below chart captures not only a summary of the Defendants' transfers from the HMRZ Account but also the relationship between the Defendants and the recipients to the extent that my investigation reveals one:

Date	Recipient	Relationship to Defendants	Amount
03/10/2010	Wachovia Account Ending 6555	Unknown	\$60,000.00
03/10/2010	SEO Holdings LLC	Goldstein-Controlled Business Entity	\$25,000.00
03/10/2010	United Leasing Corp.	Mortgage Holder for Bercoon's Home	\$25,000.00
03/10/2010	Marc E. Bercoon	Defendant	\$10,000.00
03/10/2010	Loev Law Firm	Represented MCGI and Generation Zero Group, Incorporated,	\$ 6,000.00

		another business entity that the Defendants controlled	
03/10/2010	Donald M. Williams	Unknown	\$ 5,058.08
03/10/2010	L.D. Shock	Unknown	\$ 5,000.00
03/10/2010	Robert Bryan Crutchfield	CEO of MCGI	\$ 3,000.00
03/10/2010	William A. Goldstein	Defendant	\$ 2,500.00
03/11/2010	IBAR Management	Defendants' bar	\$ 3,000.00
04/28/2010	EBCO, LLC	Entity controlled by Carey Epstein of California, a friend of Bercoon's, who loaned money to Bercoon business entities.	\$41,000.00
04/28/2010	Rothman & Associates PA	Defendants' Criminal defense lawyers	\$10,000.00
04/28/2010	Sears	Unknown	\$ 1,000.00
04/29/2010	IBAR Management	Defendants' bar	\$ 3,400.00
04/29/2010	Jackson L. Morris	Unknown	\$ 350.00
04/30/2010	Marc E. Bercoon	Defendant	\$ 2,000.00
04/30/2010	William A. Goldstein	Defendant	\$ 1,000.00
05/03/2010	William A. Goldstein	Defendant	\$ 3,500.00
05/03/2010	IBAR Management	Defendants' bar	\$ 2,200.00
05/03/2010	Marc E. Bercoon	Defendant	\$ 2,000.00
05/03/2010	Donald M. Williams	Creditor of Defendants	\$ 975.00
05/13/2010	Med Careers Group, Inc.	Defendants' company	\$50,000.00
05/13/2010	Wachovia Account Ending 2242	Unknown	\$23,500.00
05/13/2010	IBAR Management	Defendants' bar	\$ 5,800.00
05/13/2010	Marc E. Bercoon	Defendant	\$ 1,150.00

05/14/2010	United Leasing Corp.	Mortgage Holder for Bercoon's Home	\$50,000.00
05/14/2010	EBCO, LLC	Entity controlled by Carey Epstein, a friend of Bercoon's, who loaned money to Bercoon business entities	\$45,000.00
05/14/2010	Wachovia Account Ending in 0338	Unknown	\$10,000.00
05/14/2010	Regina Iannamico	Unknown	\$ 7,500.00
05/14/2010	William A. Goldstein	Defendant	\$ 3,500.00
05/14/2010	Wachovia	Unknown	\$ 654.00
05/14/2010	AT&T	Unknown	\$ 564.19
05/17/2010	Weinstock & Scavo	Defendant's Attorneys in SEC Action	\$50,000.00
05/17/2010	CJ Trendtrader LLC	Unknown	\$ 2,000.00
05/17/2010	William A. Goldstein	Defendant	\$ 1,500.00
05/17/2010	Marc E. Bercoon	Defendant	\$ 1,500.00
05/17/2010	H. Marc Rosenberg	Defendants' employee	\$ 600.00
05/18/2010	Brett Taylor	Unknown	\$10,000.00
05/18/2010	Bank of America	Unknown	\$ 3,581.58
05/18/2010	William A. Goldstein	Defendant	\$ 1,500.00
05/18/2010	Kathy & Mark Silverman	Bercoon's sister and brother in law	\$ 1,200.00
05/19/2010	Loev Law Firm	Represented MCGI and Generation Zero Group, Incorporated, another business entity that the Defendants controlled	\$ 2,000.00
05/19/2010	AT&T	Unknown	\$ 1,094.05
05/20/2010	IBAR Management	Defendants' bar	\$16,000.00

05/20/2010	Johnson, Morgan & White Trust	Unknown	\$14,715.66
05/20/2010	Rochelle Balkus	Unknown	\$ 500.00
05/21/2010	Loev Law Firm	Represented MCGI and Generation Zero Group, Incorporated, another business entity that the Defendants controlled	\$ 8,000.00
05/21/2010	SNLC	Unknown	\$ 1,500.00
Total			\$546,052.56

8. Record evidence also sheds light on the proceeds that the Defendants obtained from the Find.com investment fraud scheme. Specifically, Government's Trial Exhibit 230, attached hereto at E, coupled with testimony from Davis, shows that funds from a total of 84 investors in the amounts listed below were deposited into Find.com Acquisition, Inc.'s SunTrust account ending in 5494 and its Wachovia account ending in 6570, both accounts that were under the Defendants' control.

Investor	Amount
Gordon, Kenneth	\$200,000
Neyenhaus, Marcus	\$130,000
Blanchar, R. MD	\$100,000
Jaret, Alec H.	\$100,000
Love Dawn Inc.	\$75,000
John Welch Retirement, LLC	\$50,000
Matsuo, Ayako and Jon	\$50,000
Tezak, Kristina	\$50,000

Mills, Bruce W/Pamela	\$45,000
Ryan, Kevin C.	\$44,500
Jordan, Pamela B/Jordan Family Holdings LLC	\$35,000
Gilkev, Otis and Patrice	\$35,000
Poore, Lizabeth	\$30,000
Carpenter, Micki/ KMJ Group LLC	\$35,000
McKenzie, Michael G	\$30,000
Walker, Ursula C.	\$25,000
Wakefield, Timothy	\$25,000
Stinziano, Joseph	\$25,000
Patrozzi, Thomas L.	\$20,000
Jackson, David, Nanette	\$20,000
Richard , L.	\$20,000
Huser, David A.	\$18,500
Bryant, Eric Kelby	\$16,300
Cleary, James C.	\$15,000
Kast, Robert A.	\$15,000
Waldinger , Mark	\$11,000
Pepuli, Sridevi	\$10,200
Sanders, Bruce/Santek Components LLC	\$10,000
Perkins, Marlene	\$10,000
Graber , Tim	\$10,000
Watkins, Rob	\$10,000
Lamoureux, David M.	\$10,000
Butler, Nancy L./Taylor	\$10,000
Livingston, Bobby	\$10,000
Joers, Allen E. Trust	\$ 7,960
Poore , James	\$ 7,500
Collins, Michael	\$ 6,000
Litzius, Brian	\$ 6,000
Smith, William B. III	\$ 6,000
Ryan, Robin D.	\$ 5,800
Trela, Thomas J.	\$ 5,000

Gantz, Larry	\$ 5,000
Frownfelter, Greg	\$ 5,000
Ferrera, Donald J.	\$ 5,000
Eshleman, Paul C.	\$ 5,000
Davids, Duane.	\$ 5,000
Hanchin, Beryl G.	\$ 5,000
Thomas, Walter J.	\$ 5,000
Butler, Timothy W.	\$ 5,000
Watson, John D./Robin A.	\$ 5,000
Bullock, John	\$ 5,000
Weinstein, Joel A. Trust	\$ 5,000
Bradley-Guenther, Debra	\$ 5,000
Wink, Edward Jr.	\$ 5,000
Arnett, Valeria A.	\$ 5,000
Dalton, Edward P.	\$ 5,000
Neely, John C.	\$ 5,000
Nefsky, William F.	\$ 5,000
Harne, Wavne .	\$ 5,000
Pohler, Fritz J.	\$ 5,000
Helsley, Charles E.	\$ 5,000
Hofmann, Robert A.	\$ 5,000
Jones, Robby	\$ 4,999
Baldini, Giampiero (Peter)	\$ 4,985
Wood, Teresa	\$ 4,500
Lombardo, Kevin B	\$ 4,000
Lombardo, Billie D	\$ 4,000
McGuire, Edward	\$ 3,000
Matanes, Mark	\$ 2,500
Girtman, Grant C	\$ 2,500
Kiesel, Frederick	\$ 2,500
Anderson, Michael J	\$ 2,500
Muggli, Michael J.	\$ 2,000
Anderson, Stephen	\$ 2,000
McMacken, William	\$ 2,000
Earp, Steven R.	\$ 2,000
Runde, Vincent	\$ 1,500

Wass, Cody L.	\$ 1,500
Cranmer, Ken J.	\$ 1,000
Hanchin, Ronald E.	\$ 1,000
Borgeson, Douglas	\$ 1,000
Ondrejka, Judith	\$ 1,000
Quintana, Fernando	\$ 1,000
Grant, Lewis	\$ 500
Total	\$1,496,733

9. Government's Trial Exhibit Government Exhibit 232, attached at Attachment F, coupled with Davis's testimony, further show that between June 2009 and January 2011, the Defendants withdrew a total of \$1,829,182.67 from those accounts, an amount well in excess of the \$1,496,733 in fraud proceeds deposited therein. The chart below summarizes the total amounts transferred to each below listed recipient and the relationship between the Defendants and the recipient, to the extent that this investigation has revealed one:

Funds Disbursed to	Amount	Relationship to Defendants	No. of transfers
Cash	\$557,457.75	Withdrawn by Defendants and by others at the Defendants' direction	95
HMRZ Consulting	\$549,250.00	Goldstein/Bercoon controlled entity	22
SEO Holdings LLC	\$113,295.00	Goldstein-Controlled Business Entity	5
Distinguished Distillers Inc.	\$109,088.00	Unknown	4
Alan Weiner	\$94,949.25	Associate of Defendants	12
E. Frank Goodrich	\$77,500.00	Unknown	2

Capital Marketing LLC	\$63,000.00	Unknown	1
Wachovia account ending in 4515	\$35,000.00	Unknown	1
CJ Trendtrader LLC	\$29,000.00	Unknown	1
IBAR Management	\$22,350.00	Defendants' bar	7
LA Digital Post Inc.	\$18,000.00	A television and film post-production company	1
Hartford	\$16,904.14	Unknown	10
Oleg Firrer	\$15,000.00	Unknown	1
Dart Financial LLC	\$15,000.00	Entity controlled by Carey Epstein, Bercoon's friend	2
American Recovery Service Inc.	\$13,617.36	Payment for credit card debt relating to Defendants' company	1
Kostya Inc.	\$11,500.00	IT Consulting Company used by Defendants for their companies	2
William A. Goldstein	\$11,240.00	Defendant	4
G&G Capital Marketing LLC	\$8,500.00	Entity controlled by Charles and Bill Gebig, salesmen for Defendants	2
SNLC	\$8,188.52	Unknown	2
Wachovia 0338	\$7,686.61	Unknown	1
H2OPM	\$6,930.00	Unknown	2
Wachovia 5274	\$6,000.00	Unknown	3
Withdrawals (No Detail)	\$5,802.13	Unknown	2
Davis Academy	\$5,100.00	Bercoon Childrens' school	1
Goldstein, William A - Wachovia 5328	\$4,300.00	Defendant	2
Wachovia 1427	\$4,000.00	Unknown	1
Donald M. Williams	\$3,975.00	Creditor of Defendants	2
Alex Barletta	\$3,800.00	Unknown	3
Corey D. Holtzer	\$3,077.00	Unknown	1

Travelers Insurance	\$2,374.40	Unknown	1
SunTrust	\$2,041.00	Unknown	97
Bruce Dickman	\$1,500.00	Defendant Goldstein's brother-in-law	1
777 Holdings LLC	\$1,351.50	Unknown	1
Wachovia	\$1,161.34	Unknown	21
Charles Gebig	\$875.00	Salesman for Defendants' companies	1
Fulton County	\$258.30	Unknown	2
Charles John Dean	\$80.37	Employee of Find	1
LADP Acquisition Inc. - Wachovia 8506	\$30.00	Defendants' company	1
Total	\$1,829,182.67		

10. During the course of this investigation, the investigative team has reviewed than 63,000 pages of financial documents. Those records included documents pertinent to at least 9 different financial accounts held in the names of at least 7 different business entities, including but not limited to entities in which the Defendants owned interests, and at least 6 different personal accounts held in the Defendants' names. Consequently, I believe that the investigative team's search for forfeitable proceeds has been reasonably diligent.

11. As discussed above, that search has identified parties to whom the Defendants transferred forfeitable proceeds, significant commingling of forfeitable funds into accounts held by other business entities that the Defendants controlled, and even conversions of a large share of dirty money to cash. That

search has not, however, successfully traced either the \$537,241.00 from the pump and dump scheme or the \$1,496,733 in Find.com investor funds into any specific, directly forfeitable property capable of being divided without great difficulty.

12. Moreover, I know that Defendants have represented to the Court that they are indigent throughout this proceeding. Viewing these circumstances in light of my experience, I believe that the Defendants have either successfully hidden otherwise forfeitable funds or simply spent them in their entirety.

Pursuant to 28 U.S.C. § 1746, I declare, under penalty of perjury, that the facts stated above are true and correct to the best of my knowledge and belief.

This 16th day of July, 2016.



WILLIAM A. CROMER
SPECIAL AGENT
FEDERAL BUREAU OF INVESTIGATION

Exhibit A

MedCareers Group, Inc. ("MCGI")
Trading Summary

Date Range: 2/26/10-3/12/10

Name	Account	Shares Bought	Shares Sold*	Shares Bought Value	Shares Sold Value	Net Proceeds
Harold Marc Rosenberg	SSIC-4663	0	0	\$0	\$0	\$0
Harold Marc Rosenberg	MSCO-3629	58,500	164,428	\$84,478	\$271,232	\$186,754
Harold Marc Rosenberg	PFSI-1476	0	20,000	\$0	\$26,460	\$26,460
Cascata	JHDR-2393	81,553	698,808	\$121,379	\$1,229,492	\$1,108,113
Seven Palm	MLCO-7G78	111,839	328,800	\$190,025	\$451,487	\$261,462
Seven Palm	CHAS-3144	0	0	\$0	\$0	\$0
Seven Palm	OXPS-4208	0	0	\$0	\$0	\$0
Gregory Pape	CHAS-7569	0	39,000	\$0	\$73,609	\$73,609
Gregory Pape	CHAS-1247	0	10,000	\$0	\$18,100	\$18,100
Total		251,892	1,261,036	\$395,883	\$2,070,381	\$1,674,498

Date Range: 5/7/10-5/18/10

Name	Account	Shares Bought	Shares Sold*	Shares Bought Value	Shares Sold Value	Net Proceeds
Harold Marc Rosenberg	SSIC-4663	5,350	170,573	\$10,085	\$334,112	\$324,027
Harold Marc Rosenberg	MSCO-3629	0	0	\$0	\$0	\$0
Harold Marc Rosenberg	PFSI-1476	0	0	\$0	\$0	\$0
Cascata	JHDR-2393	64,426	323,717	\$112,179	\$667,550	\$555,371
Seven Palm	MLCO-7G78	0	0	\$0	\$0	\$0
Seven Palm	CHAS-3144	0	2,300	\$0	\$3,795	\$3,795
Seven Palm	OXPS-4208	500	300	\$1,005	\$651	-\$354
Gregory Pape	CHAS-7569	0	35,000	\$0	\$61,081	\$61,081
Gregory Pape	CHAS-1247	0	0	\$0	\$0	\$0
Total		70,276	531,890	\$123,269	\$1,067,189	\$943,920

Exhibit B

Analysis of Activity Between 3/10/2010 - 3/11/2010 in HMRZ Consulting 1382

Date	Method	Payee/Payor	Deposits	Withdrawals
3 /10/2010	WIRE	ROSENBERG, H MARC	\$155,000.00	\$0.00
3 /10/2010	EFT	WACHOVIA 6555	\$0.00	\$60,000.00
3 /10/2010	WIRE	SEO HOLDINGS LLC	\$0.00	\$35,000.00
3 /10/2010	WIRE	UNITED LEASING CORP	\$0.00	\$25,000.00
3 /10/2010	WIRE	BERCOON, MARC E	\$0.00	\$10,000.00
3 /10/2010	WIRE	LOEV LAW FIRM PC	\$0.00	\$6,000.00
3 /10/2010	WIRE	WILLIAMS, DONALD M	\$0.00	\$5,058.08
3 /10/2010	WIRE	L D SHOCK	\$0.00	\$5,000.00
3 /10/2010	WIRE	CRUTCHFIELD, ROBERT BRYAN	\$0.00	\$3,000.00
3 /10/2010	WIRE	GOLDSTEIN, WILLIAM A	\$0.00	\$2,500.00
3 /11/2010	WIRE	IBAR MANAGEMENT	\$0.00	\$3,000.00
Sum			\$155,000.00	\$154,558.08

Exhibit C

Analysis of Activity Between 4/28/2010 - 5/3/2010 in HMRZ Consulting 1382

Date	Method	Payee/Payor	Deposits	Withdrawals
4 /28/2010	WIRE	SCOTTRADE INC	\$60,000.00	\$0.00
4 /28/2010	WIRE	EBCO LLC	\$0.00	\$41,000.00
4 /28/2010	WIRE	ROTHMAN & ASSOCIATES PA	\$0.00	\$10,000.00
4 /28/2010	EFT	SEARS	\$0.00	\$1,000.00
4 /29/2010	EFT	IBAR MANAGEMENT	\$0.00	\$3,400.00
4 /29/2010	WIRE	MORRIS, JACKSON L	\$0.00	\$350.00
4 /30/2010	WIRE	BERCOON, MARC E	\$0.00	\$2,000.00
4 /30/2010	WIRE	GOLDSTEIN, WILLIAM A	\$0.00	\$1,000.00
5 /3 /2010	1657	GOLDSTEIN, WILLIAM A	\$0.00	\$3,500.00
5 /3 /2010	WIRE	IBAR MANAGEMENT	\$0.00	\$2,200.00
5 /3 /2010	1656	ROSENBERG, H MARC	\$0.00	\$2,000.00
5 /3 /2010	WIRE	WILLIAMS, DONALD M	\$0.00	\$975.00
Sum			\$60,000.00	\$67,425.00

Exhibit D

Analysis of Activity Between 5/13/2010 - 5/21/2010 in HMRZ Consulting 1382

Date	Method	Payee/Payor	Deposits	Withdrawals
5 /13/2010	WIRE	SCOTTRADE INC	\$310,000.00	\$0.00
5 /13/2010	EFT	MED CAREERS GROUP INC	\$0.00	\$50,000.00
5 /13/2010	EFT	WACHOVIA 2242	\$0.00	\$23,500.00
5 /13/2010	EFT	IBAR MANAGEMENT	\$0.00	\$5,800.00
5 /13/2010	WIRE	BERCOON, MARC E	\$0.00	\$1,150.00
5 /14/2010	WIRE	SCOTTRADE INC	\$12,000.00	\$0.00
5 /14/2010	WIRE	UNITED LEASING CORP	\$0.00	\$50,000.00
5 /14/2010	WIRE	EBCO LLC	\$0.00	\$45,000.00
5 /14/2010	EFT	WACHOVIA 0338	\$0.00	\$10,000.00
5 /14/2010	WIRE	IANNAMICO, REGINA	\$0.00	\$7,500.00
5 /14/2010	WIRE	WEINER, ALAN	\$0.00	\$5,000.00
5 /14/2010	WIRE	RAFTER, BENJAMIN	\$0.00	\$5,000.00
5 /14/2010	1800	GOLDSTEIN, WILLIAM A	\$0.00	\$3,500.00
5 /14/2010	1658	KASSON, MICHAEL J	\$0.00	\$710.00
5 /14/2010	EFT	WACHOVIA	\$0.00	\$654.00
5 /14/2010	EFT	AT&T	\$0.00	\$564.19
5 /17/2010	WIRE	WEINSTOCK & SCAVO	\$0.00	\$50,000.00
5 /17/2010	WIRE	CJ TRENDTRADER LLC	\$0.00	\$2,000.00
5 /17/2010	1801	GOLDSTEIN, WILLIAM A	\$0.00	\$1,500.00
5 /17/2010	1803	BERCOON, MARC E	\$0.00	\$1,500.00
5 /17/2010	1659	ROSENBERG, H MARC	\$0.00	\$600.00
5 /18/2010	WIRE	TAYLOR, BRETT	\$0.00	\$10,000.00
5 /18/2010	1802	BANK OF AMERICA	\$0.00	\$3,581.58
5 /18/2010	WIRE	GOLDSTEIN, WILLIAM A	\$0.00	\$1,500.00
5 /18/2010	WIRE	SILVERMAN, KATHY AND MARK	\$0.00	\$1,200.00
5 /19/2010	WIRE	LOEV LAW FIRM PC	\$0.00	\$2,000.00
5 /19/2010	EFT	AT&T	\$0.00	\$1,094.05

Date	Method	Payee/Payor	Deposits	Withdrawals
5 /20/2010	WIRE	SCOTTRADE INC	\$3,500.00	\$0.00
5 /20/2010	WIRE	IBAR MANAGEMENT	\$0.00	\$16,000.00
5 /20/2010	WIRE	JOHNSON, MORGAN & WHITE TRUST	\$0.00	\$14,715.66
5 /20/2010	WIRE	BALKUS, ROCHELLE	\$0.00	\$500.00
5 /21/2010	WIRE	LOEV LAW FIRM PC	\$0.00	\$8,000.00
5 /21/2010	EFT	SNLC	\$0.00	\$1,500.00
Sum			<u>\$325,500.00</u>	<u>\$324,069.48</u>

Exhibit E

Deposits to Find.com Acquisitions LLC Accounts**SunTrust 5494/Wachovia 6570****June 2009 - January 2011**

SOURCE	DEPOSITS	ACTIVITY
INVESTORS	\$1,496,733.00	108
GLOBAL STOCK LENDING DIRECT LLC	\$150,000.00	1
WACHOVIA 8894	\$104,088.00	2
TORONTO DOMINION BANK OFF CK-NO REMITT	\$35,000.00	1
CASH DEPOSITS	\$17,400.00	5
SCOTTRADE INC	\$6,980.00	2
WJ PROPERTY MANAGEMENT LLC	\$4,975.00	1
LADP LLC - WACHOVIA 6172	\$4,500.00	2
FIND.COM ACQUISITION - BANK OF AMERICA	\$3,465.00	1
SEO HOLDINGS LLC	\$2,900.00	4
MARINA MILE	\$1,914.35	1
MONEY ORDERS - NAME ILLEGIBLE	\$1,000.00	1
HMRZ CONSULTING	\$200.00	1
SUNTRUST	\$27.32	1
Sum of All Deposits to Find.com Accounts	\$1,829,182.67	131

Exhibit F

Withdrawals from Find.com Acquisitions LLC Accounts

SunTrust 5494/Wachovia 6570

June 2009- January 2011

SOURCE	WITHDRAWALS	ACTIVITY
CASH OUT	\$557,457.75	95
HMRZ CONSULTING	\$549,250.00	22
SEO HOLDINGS LLC	\$113,295.00	5
DISTINGUISHED DISTILLERS INC	\$109,088.00	4
WEINER, ALAN	\$94,949.25	12
GOODRICH, E FRANK	\$77,500.00	2
CAPITAL MARKETING LLC	\$63,000.00	1
WACHOVIA 4515	\$35,000.00	1
CJ TRENDTRADER LLC	\$29,000.00	1
IBAR MANAGEMENT	\$22,350.00	7
LA DIGITAL POST INC	\$18,000.00	1
HARTFORD	\$16,904.14	10
FIRRER, OLEG	\$15,000.00	1
DART FINANCIAL LLC	\$15,000.00	2
AMERICAN RECOVERY SERVICE INC	\$13,617.36	1
KOSTYA INC	\$11,500.00	2
GOLDSTEIN, WILLIAM A	\$11,240.00	4
G&G CAPITAL MARKETING LLC	\$8,500.00	2
SNLC	\$8,188.52	2
WACHOVIA 0338	\$7,686.61	1
H2OPM INC	\$6,930.00	2
WACHOVIA 5274	\$6,000.00	3
WITHDRAWALS (NO DETAIL)	\$5,802.13	2
DAVIS ACADEMY	\$5,100.00	1
GOLDSTEIN, WILLIAM A - WACHOVIA 5328	\$4,300.00	2
WACHOVIA 1427	\$4,000.00	1
WILLIAMS, DONALD M	\$3,975.00	2
BARLETTA, ALEX	\$3,800.00	3
HOLZER, COREY D	\$3,077.00	1
TRAVELERS INSURANCE	\$2,374.40	1
SUNTRUST	\$2,041.00	97
DICKMAN, BRUCE	\$1,500.00	1

SOURCE	WITHDRAWALS	ACTIVITY
777 HOLDINGS LLC	\$1,351.50	1
WACHOVIA	\$1,161.34	21
GEBIG, CHARLES	\$875.00	1
FULTON COUNTY	\$258.30	2
DEAN, CHARLES JOHN	\$80.37	1
LADP ACQUISITION INC - WACHOVIA 8506	\$30.00	1
Sum of All Withdrawals from Find.com Accounts	\$1,829,182.67	319