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UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA  
February 2007 Grand Jury

UNITED STATES OF AMERICA, ) CR 06-775(A)  
)  
Plaintiff, ) FIRST SUPERSEDING  
) I N D I C T M E N T  
)  
v. )  
) [18 U.S.C. § 371: Conspiracy;  
) 26 U.S.C. § 7206(2): Assisting  
) the Preparation of False  
) Returns; 18 U.S.C. § 1341: Mail  
) Fraud; 18 U.S.C. § 1960:  
) Unlicensed Money Remitting; 18  
) U.S.C. § 1956(h): Conspiracy to  
) Money Launder; 18 U.S.C.  
) § 1956(a)(2)(A): International  
) Money Laundering; 18 U.S.C.  
) § 2(a): Aiding and Abetting; 18  
) U.S.C. § 2(b): Causing an Act;  
) 18 U.S.C. §§ 981(a)(1)(C), 982,  
) 28 U.S.C. § 2461(c), and 21  
) U.S.C. § 853: Criminal  
) Forfeiture]  
NAFTALI TZI WEISZ, )  
)  
MOSHE E. ZIGELMAN, )  
)  
JOSEPH ROTH, )  
)  
aka Yossie Roth, )  
)  
JACOB IVAN KANTOR, )  
)  
YAACOV ZEIVALD, )  
)  
aka Yankel Zeivald, )  
)  
MOSHE ARIE LAZAR, )  
)  
aka Marvin Lazar, )  
)  
YOSEF NACHUM NAIMAN, )  
)  
ALAN JAY FRIEDMAN, )  
)  
YESHIVA IMREI YOSEF, )  
)  
aka Yeshiva Imrei Yosef )  
)  
Spinka, )  
)  
YESHIVATH SPINKA, )  
)  
aka Yeshivat Spinka, )  
)  
aka Yeshiva Spinka, )  
)  
CENTRAL RABBINICAL SEMINARY, )  
)  
MACHNE SVA ROTZOHN, )  
)  
MESIVTA IMREI YOSEF SPINKA, )  
)  
aka Mesivta Imrei Yosef, )  
)  
aka Keren Halbosho D Mesivta )  
)  
Imrei Yosef Spinka, )  
)  
)  
Defendants. )  
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)

/ / /  
DOB/dob

1 The Grand Jury charges:

2 INTRODUCTORY ALLEGATIONS

3 At all times relevant to this First Superseding Indictment:

4 1. Spinka was a religious group within Orthodox Judaism.

5 Spinka established a variety of charitable organizations (each a  
6 "Spinka charitable organization") which represented themselves to  
7 be public charities, contributions to which could be tax  
8 deductible under the Internal Revenue Code.

9 2. Defendant YESHIVA IMREI YOSEF, aka Yeshiva Imrei Yosef  
10 Spinka, was a Spinka charitable organization, with headquarters  
11 located at 5801 15<sup>th</sup> Avenue, Brooklyn, New York.

12 3. Defendant YESHIVATH SPINKA, aka Yeshiva Spinka, was a  
13 Spinka charitable organization, with headquarters located at 5801  
14 15<sup>th</sup> Avenue, Suite 101, Brooklyn, New York.

15 4. Defendant CENTRAL RABBINICAL SEMINARY was a Spinka  
16 charitable organization, with headquarters located at 1462 56<sup>th</sup>  
17 Street, Brooklyn, New York.

18 5. Defendant MACHNE SVA ROTZOHN was a Spinka charitable  
19 organization, with headquarters located at 5801 15<sup>th</sup> Avenue,  
20 Brooklyn, New York.

21 6. Defendant MESIVTA IMREI YOSEF SPINKA, aka Mesivta Imrei  
22 Yosef, aka Keren Halbosho D Mesivta Imrei Yosef Spinka, was a  
23 Spinka charitable organization, with headquarters located at 1460  
24 56<sup>th</sup> Street, Brooklyn, New York.

25 7. Defendant NAFTALI TZI WEISZ ("WEISZ") was the  
26 Grand Rabbi, or spiritual leader, of Spinka and an agent of  
27 Spinka and of defendants YESHIVA IMREI YOSEF, YESHIVATH SPINKA,  
28 CENTRAL RABBINICAL SEMINARY, MACHNE SVA ROTZOHN, and MESIVTA

1 IMREI YOSEF SPINKA.

2 8. Defendant MOSHE E. ZIGELMAN ("ZIGELMAN") was a Gabbai,  
3 or executive assistant, to Grand Rabbi WEISZ and an agent of  
4 Spinka and of defendants YESHIVA IMREI YOSEF, YESHIVATH SPINKA,  
5 CENTRAL RABBINICAL SEMINARY, MACHNE SVA ROTZOHN, and MESIVTA  
6 IMREI YOSEF SPINKA.

7 9. Defendants WEISZ and ZIGELMAN regularly solicited and  
8 accepted charitable contributions on behalf of defendants YESHIVA  
9 IMREI YOSEF, YESHIVATH SPINKA, CENTRAL RABBINICAL SEMINARY,  
10 MACHNE SVA ROTZOHN, MESIVTA IMREI YOSEF SPINKA, and other Spinka  
11 charitable organizations.

12 10. Defendant JOSEPH ROTH ("ROTH"), aka Yossie Roth, was an  
13 international accounts manager with a foreign bank headquartered  
14 in Israel with a branch in Los Angeles, California (the "Israeli  
15 Bank"). Defendant ROTH solicited and routed deposits into  
16 accounts of the Israeli Bank in Israel from clients in the  
17 United States and offered loan products on behalf of the Israeli  
18 Bank and its Los Angeles branch to clients in the United States  
19 and elsewhere.

20 11. Defendant JACOB IVAN KANTOR ("KANTOR") was an attorney  
21 practicing in Tel Aviv, Israel.

22 12. Defendant YAACOV ZEIVALD ("ZEIVALD"), aka Yankel  
23 Zeivald, was a self-described professional scribe residing in  
24 Valley Village, California.

25 13. Defendant MOSHE ARIE LAZAR ("LAZAR") was the owner of  
26 Lazar Diamonds, a business located in Los Angeles, California.

27 14. Defendant YOSEF NACHUM NAIMAN, was the owner of Shatz  
28 Et Naiman, dba Jerusalem Tours, a business located in

1 Los Angeles, California

2 15. Defendant ALAN JAY FRIEDMAN was a businessman who  
3 resided in Los Angeles, California.

4 16. R.K. was a businessman who resided in the Central  
5 District of California. R.K. was a member of the conspiracy from  
6 1996 through October 2004. Beginning in or about October 2004,  
7 R.K. became a cooperating witness for the government.

8 17. Under New York law, "No person shall engage in the  
9 business . . . of receiving money for transmission or  
10 transmitting the same, without a license . . . ." Violations of  
11 this statute are punishable as a misdemeanor.

12 18. Under California law, "no person shall engage in the  
13 business of receiving money for the purpose of transmitting the  
14 same or its equivalent to foreign countries without first  
15 obtaining a license . . . ." Violations of this statute are  
16 punishable as a misdemeanor.

17 19. Under United States law, "each money services business  
18 (whether or not licensed as a money services business by any  
19 State) must register with the Department of the Treasury . . . ."

20 20. None of defendants WEISZ, ZIGELMAN, ZEIVALD, LAZAR,  
21 NAIMAN, or FRIEDMAN, nor any organization owned or controlled by  
22 any of these defendants, including defendants YESHIVA IMREI  
23 YOSEF, YESHIVATH SPINKA, CENTRAL RABBINICAL SEMINARY, MACHNE SVA  
24 ROTZOHN, MESIVTA IMREI YOSEF SPINKA, other Spinka charitable  
25 organizations, Lazar Diamonds, or Shatz Et Naiman, dba Jerusalem  
26 Tours, was licensed or registered as a money transmitting  
27 business with California, New York, or the United States  
28 Department of Treasury.



1 IRS and the SEC as to material matters, in violation of Title 18,  
2 United States Code, Section 1341;

3 d. to use interstate wire and radio communications to  
4 execute a scheme to defraud the IRS and the SEC as to material  
5 matters, in violation of Title 18, United States Code, Section  
6 1343;

7 e. to conduct, control, manage, supervise, direct, and  
8 own all or part of an unlicensed money transmitting business, in  
9 violation of Title 18, United States Code, Section 1960.

10 C. MANNER AND MEANS OF THE CONSPIRACY

11 23. The objects of the conspiracy were carried out in the  
12 manner and by the means described below, among others.

13 The Fraudulent Charitable Contribution Scheme

14 24. To help solicit charitable contributions on behalf of  
15 Spinka charitable organizations, including Yeshiva Imrei Yosef,  
16 Yeshivath Spinka, Central Rabbinical Seminary, Machne Sva  
17 Rotzohn, and Mesivta Imrei Yosef Spinka, defendants WEISZ and  
18 ZIGELMAN would secretly refund to certain Spinka contributors  
19 (collectively the "conspiring contributors") a significant  
20 portion, typically 80 to 95 percent, of their nominal  
21 contributions to Spinka charitable organizations. In this  
22 manner, the conspiring contributors could fraudulently claim as  
23 tax deductions the full amounts of their nominal contributions to  
24 the Spinka charitable organizations, while having actually  
25 contributed as little as 5 to 20 percent of the amounts of the  
26 claimed deductions. The conspiring contributors could also use  
27 the fraudulent Spinka charitable contributions to promote other  
28 unlawful activity including, in the case of co-conspirator R.K.,

1 the fraudulent concealment of assets from the SEC.

2       25. Co-conspirator R.K. and other conspiring contributors  
3 would mail or send by private or commercial carrier charitable  
4 contribution checks to defendant ZIGELMAN and others for the  
5 benefit of Yeshiva Imrei Yosef, Yeshivath Spinka, Central  
6 Rabbinical Seminary, Machne Sva Rotzohn, Mesivta Imrei Yosef  
7 Spinka, and other Spinka charitable organizations.

8       26. Defendants WEISZ and ZIGELMAN would cause charitable  
9 contribution receipts to be mailed by defendants Yeshiva Imrei  
10 Yosef, Yeshivath Spinka, Central Rabbinical Seminary, Machne Sva  
11 Rotzohn, Mesivta Imrei Yosef Spinka, and other Spinka charitable  
12 organizations to R.K. and other conspiring contributors in the  
13 full amounts of their nominal contributions to the respective  
14 Spinka charitable organizations.

15       27. Defendants WEISZ and ZIGELMAN would cause a large  
16 portion of the conspiring contributors' contributions, typically  
17 80 to 95 percent, to be secretly returned to the conspiring  
18 contributors through a variety of means, including some  
19 combination of the following:

20           a. cash payments to the conspiring contributors,  
21 arranged through an underground money transfer network involving  
22 various parties operating businesses in and around the  
23 Los Angeles jewelry district and elsewhere, including defendants  
24 ZEIVALD, LAZAR, NAIMAN, and FRIEDMAN; and/or

25           b. wire or other transfers into foreign bank  
26 accounts secretly maintained by the conspiring contributors in  
27 the names of nominees, including transfers into bank accounts at  
28 the Israeli Bank in Tel Aviv, Israel in the name of nominee

1 entities established for the benefit of co-conspirator R.K. by  
2 defendants ROTH and KANTOR.

3       28. The conspiring contributors would file U.S. income tax  
4 returns by mail and by private or commercial carrier claiming  
5 charitable deductions in the full amounts of their nominal  
6 contributions to the Spinka charitable organizations, without  
7 factoring in the approximately 80 to 95 percent of those  
8 contributions that had been secretly returned to them.

9       Cash Kickbacks Through The Underground Money Transfer Network

10       29. Defendants WEISZ and ZIGELMAN would use an underground  
11 money transfer network to refund to the conspiring contributors  
12 large portions of their nominal contributions to the Spinka  
13 charitable organizations.

14       30. Defendants WEISZ, ZIGELMAN, ZEIVALD, LAZAR, NAIMAN,  
15 FRIEDMAN, and others would conduct, control, manage, supervise,  
16 direct, and own the underground money transfer network, which  
17 consisted of a number of individuals at many different locations  
18 who were willing to pay the debts of others whenever they had  
19 available funds. For example, if person A in New York owed money  
20 to person B in Los Angeles, and person C had available funds in  
21 Los Angeles, person A would direct person C to make a cash  
22 distribution to person B. Accounts resulting from debts and  
23 transfers would then be reconciled based upon the expectation  
24 that additional transactions would be carried out in the future,  
25 or through the smuggling of cash within the underground money  
26 transfer network. This system made possible transfers of large  
27 amounts of cash without any transmission of funds being made  
28 through legitimate banking channels.



1 31. At the direction of defendants WEISZ and ZIGELMAN, to  
2 implement the underground money transfer network, defendants  
3 ZEIVALD, LAZAR, NAIMAN, FRIEDMAN, and others would deliver cash  
4 to each other, to R.K., and to other conspiring contributors.

5 Kickbacks Through Foreign Nominee Bank Accounts

6 32. In order to assist co-conspirator R.K. in secretly  
7 receiving payments from Spinka charitable organizations:

8 a. defendant KANTOR would create foreign nominee  
9 entities through which R.K. could conceal his ownership of assets  
10 and yet still have those assets subject to R.K.'s control ("the  
11 foreign nominee entities"); and

12 b. defendant ROTH would cause accounts to be opened  
13 at the Israeli Bank in Tel Aviv, Israel in the name of the  
14 foreign nominee entities ("the R.K. foreign nominee accounts").

15 33. Defendants WEISZ, ZIGELMAN, and ROTH would cause monies  
16 from the Spinka charitable organizations to be transferred into  
17 the R.K. foreign nominee accounts through wire transfers, the  
18 underground money transfer network, or a combination of both.

19 34. To enable co-conspirator R.K. to have ready use of such  
20 funds in the United States, defendant ROTH and others would cause  
21 the Israeli Bank to provide a loan to R.K. in Los Angeles ("the  
22 domestic loan") secured by the assets held in a R.K. foreign  
23 nominee account in Israel.

24 35. Eventually, the funds in the R.K. foreign nominee  
25 accounts in Israel would be transferred to or for the benefit of  
26 co-conspirator R.K. in Los Angeles. To do so:

27 a. Defendants ROTH, KANTOR, and others would cause  
28 the funds in the R.K. foreign nominee accounts to be transferred

1 to other nominee accounts in Israel designated by defendant  
2 ZIGELMAN and controlled by the Spinka organization ("the Spinka  
3 foreign nominee account");

4 b. In exchange for a further fee, defendants WEISZ and  
5 ZIGELMAN would cause the funds to be transferred from the Spinka  
6 foreign nominee accounts to the Israeli Bank in Los Angeles to  
7 close out the domestic loan, or to be transferred through the  
8 underground money transfer network to pay cash to R.K.

9 C. OVERT ACTS

10 36. In furtherance of the conspiracy and to accomplish its  
11 objects, defendants WEISZ, ZIGELMAN, ROTH, KANTOR, ZEIVALD,  
12 LAZAR, NAIMAN, and FRIEDMAN, co-conspirator R.K., and other co-  
13 conspirators known and unknown to the Grand Jury committed and  
14 willfully caused others to commit the following overt acts, among  
15 others, in the Central District of California and elsewhere:

16 Charitable Contributions and Kickbacks Prior To October 2004

17 Overt Act No. 1: In or about the Summer of 1998,  
18 defendant KANTOR and co-conspirator R.K. established Capital  
19 Realty Associates, Inc., a Nevis corporation ("CRT").

20 Overt Act No. 2: In or about the Summer of 1998,  
21 defendant ROTH and co-conspirator R.K. caused a bank account to  
22 be opened at the Israeli Bank in Tel Aviv, Israel in the name of  
23 CRT (the "CRT account").

24 Overt Act No. 3: On or about March 19, 1999, co-  
25 conspirator R.K. caused a check to be issued in the amount of  
26 \$150,000 for the benefit of Yeshivath Spinka.

27 Overt Act No. 4: On or about March 19, 1999, defendant  
28 ZIGELMAN caused a charitable receipt to be issued by Yeshivath

1 Spinka to co-conspirator R.K.'s wife reflecting the receipt of a  
2 charitable contribution in the amount of \$150,000.

3 Overt Act No. 5: On or about March 24, 1999, co-  
4 conspirator R.K. caused a check to be issued in the amount of  
5 \$45,000 for the benefit of Yeshivath Spinka.

6 Overt Act No. 6: On or about March 24, 1999, defendant  
7 ZIGELMAN caused a charitable receipt to be issued by Yeshivath  
8 Spinka to co-conspirator R.K.'s wife reflecting the receipt of a  
9 charitable contribution in the amount of \$45,000.

10 Overt Act No. 7: On or about June 23, 1999, co-  
11 conspirator R.K. caused a check to be issued in the amount of  
12 \$100,000 for the benefit of Yeshivath Spinka.

13 Overt Act No. 8: On or about June 30, 1999, defendant  
14 ZIGELMAN caused a charitable receipt to be issued by Yeshivath  
15 Spinka to co-conspirator R.K.'s wife reflecting the receipt of a  
16 charitable contribution in the amount of \$100,000.

17 Overt Act No. 9: On or about September 14, 1999, co-  
18 conspirator R.K. caused a check to be issued in the amount of  
19 \$100,000 for the benefit of Yeshivath Spinka.

20 Overt Act No. 10: On or about September 14, 1999, co-  
21 conspirator R.K. caused a check to be issued in the amount of  
22 \$5,000 for the benefit of Yeshivath Spinka.

23 Overt Act No. 11: On or about September 15, 1999,  
24 defendant ZIGELMAN caused a charitable receipt to be issued by  
25 Yeshivath Spinka to co-conspirator R.K.'s wife reflecting the  
26 receipt of a charitable contribution in the amount of \$105,000.

27 Overt Act No. 12: On or about December 29, 1999, co-  
28 conspirator R.K. caused a check to be issued in the amount of

1 \$55,000 for the benefit of Yeshivath Spinka.

2 Overt Act No. 13: On or about December 29, 1999,  
3 defendant ZIGELMAN caused a charitable receipt to be issued by  
4 Yeshivath Spinka to co-conspirator R.K.'s wife reflecting the  
5 receipt of a charitable contribution in the amount of \$55,000.

6 Overt Act No. 14: During the period 1998 through 2001,  
7 defendant ZIGELMAN caused funds to be deposited into the CRT  
8 account at the Israeli Bank in Tel Aviv, Israel to secretly  
9 reimburse a substantial portion of R.K.'s contributions to the  
10 Spinka charitable organizations.

11 Overt Act No. 15: On or about October 17, 2000, co-  
12 conspirator R.K. filed an Internal Revenue Service ("IRS") Form  
13 1040 individual income tax return for the calendar year 1999, in  
14 which he fraudulently claimed deductions for the full amount of  
15 his nominal contributions to the Spinka charitable organizations,  
16 without accounting for the portions of those contributions that  
17 had been returned to him.

18 Overt Act No. 16: On or about December 15, 2000, co-  
19 conspirator R.K. obtained a loan at the Israeli Bank in Los  
20 Angeles in the name of HCH Investments, LLC which was secured by  
21 assets in the CRT account at the Israel Bank in Tel Aviv, Israel  
22 ("the HCH Investments loan").

23 Overt Act No. 17: On or about December 20, 2000, co-  
24 conspirator R.K. caused a check to be issued in the amount of  
25 \$50,000 for the benefit of Yeshivath Spinka.

26 Overt Act No. 18: On or about January 4, 2001,  
27 defendant ZIGELMAN caused a \$50,000 check issued for the benefit  
28 of Yeshivath Spinka to be deposited into an account at Chase

1 Manhattan Bank.

2           Overt Act No. 19: On or about October 16, 2001, co-  
3 conspirator R.K. filed an IRS Form 1040 individual income tax  
4 return for the calendar year 2000, in which he fraudulently  
5 claimed deductions for the full amount of his nominal  
6 contributions to the Spinka charitable organizations, without  
7 accounting for the portions of those contributions that had been  
8 returned to him.

9           International Money Laundering of the Early Kickbacks

10           Overt Act No. 20: On or about January 29, 2003,  
11 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
12 \$190,000 to be wired from the CRT account at the Israeli Bank in  
13 Tel Aviv, Israel to a Spinka nominee account in the name of "C.  
14 Glantz" ("the Glantz account") at Bank Hapaolim in Bnei Brak,  
15 Israel ("BH-Bnei Brak").

16           Overt Act No. 21: On or about January 29, 2003,  
17 defendant ZIGELMAN and co-conspirator R.K. caused \$190,000 to be  
18 wired from a Spinka nominee account in the name of Clearview  
19 International Investments ("the Clearview account") at BH-Bnei  
20 Brak, Israel to pay down a portion of the HCH Investments loan at  
21 the Los Angeles branch of the Israeli Bank.

22           Overt Act No. 22: On or about January 29, 2003,  
23 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
24 \$160,000 to be wired from the CRT account at the Israeli Bank in  
25 Tel Aviv, Israel to the Glantz account at BH-Bnei Brak.

26           Overt Act No. 23: On or about January 29, 2003,  
27 defendant ZIGELMAN and co-conspirator R.K. caused \$160,000 to be  
28 wired from the Clearview account at BH-Bnei Brak to pay down a

1 portion of the HCH Investments loan at the Los Angeles branch of  
2 the Israeli Bank.

3 Overt Act No. 24: On or about February 7, 2003,  
4 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
5 \$400,000 to be wired from the CRT account at the Israeli Bank in  
6 Tel Aviv, Israel to the Glantz account at BH-Bnei Brak.

7 Overt Act No. 25: On or about February 7, 2003,  
8 defendant ZIGELMAN and co-conspirator R.K. caused \$400,000 to be  
9 wired from the Clearview account at BH-Bnei Brak to pay down a  
10 portion of the HCH Investments loan at the Los Angeles branch of  
11 the Israeli Bank.

12 Overt Act No. 26: On or about February 12, 2003,  
13 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
14 \$500,000 to be wired from the CRT account at the Israeli Bank in  
15 Tel Aviv, Israel to the Glantz account at BH-Bnei Brak.

16 Overt Act No. 27: On or about February 12, 2003,  
17 defendant ZIGELMAN and co-conspirator R.K. caused \$500,000 to be  
18 wired from the Clearview account at BH-Bnei Brak to pay down a  
19 portion of the HCH Investments loan at the Los Angeles branch of  
20 the Israeli bank.

21 Overt Act No. 28: On or about March 12, 2003,  
22 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
23 \$150,000 to be wired from the CRT account at the Israeli Bank in  
24 Tel Aviv, Israel to the Glantz account at BH-Bnei Brak.

25 Overt Act No. 29: On or about March 12, 2003,  
26 defendant ZIGELMAN and co-conspirator R.K. caused \$150,000 to be  
27 wired from the Clearview account at BH-Bnei Brak to pay down a  
28 portion of the HCH Investments loan at Los Angeles branch of the

1 Israeli Bank.

2           Overt Act No. 30: On or about March 20, 2003,  
3 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
4 \$250,000 to be wired from the CRT account at the Israeli Bank in  
5 Tel Aviv, Israel to the Glantz account at BH-Bnei Brak.

6           Overt Act No. 31: On or about March 20, 2003,  
7 defendant ZIGELMAN and co-conspirator R.K. caused \$250,000 to be  
8 wired from the Clearview account at BH-Bnei Brak to pay down a  
9 portion of the HCH Investments loan at the Los Angeles branch of  
10 the Israeli Bank.

11           Overt Act No. 32: On or about March 20, 2003,  
12 defendants ZIGELMAN and ROTH and co-conspirator R.K. caused  
13 \$60,000 to be wired from the CRT account at the Israeli Bank in  
14 Tel Aviv, Israel to an account in the name of Yeshiva Imrei Yosef  
15 at the First International Bank of Israel, in Bnei Brak, Israel  
16 ("FIB-Bnei Brak").

17           Overt Act No. 33: On or about May 28, 2003, co-  
18 conspirator R.K. caused \$46,139.75 to be wired from the CRT  
19 account at the Israeli Bank in Tel Aviv, Israel to pay down the  
20 HCH Investments loan at the Los Angeles branch of the Israeli  
21 Bank in its entirety.

22           The Coverup of the Money Laundering Transactions

23           Overt Act No. 34: On or about August 14, 2003,  
24 defendant KANTOR prepared legal documents through which co-  
25 conspirator R.K. resigned as a director of CRT and transferred  
26 his shares of CRT to a third party.

27           Overt Act No. 35: On or about August 15, 2003,  
28 defendant KANTOR prepared legal documents dissolving CRT as a

1 corporation.

2 Overt Act No. 36: On or about October 2, 2003,  
3 defendant KANTOR notified the Israeli Bank that the CRT account  
4 should be closed.

5 Overt Act No. 37: On or about December 9, 2003, co-  
6 conspirator R.K. sent defendants ROTH and KANTOR a hand-written  
7 request, asking that all security pledge documents for the HCH  
8 Investments loan in Los Angeles be transferred out of the United  
9 States to Israel.

10 Payment Of The Money Laundering Fee

11 Overt Act No. 38: On or about December 20, 2004,  
12 defendant ZIGELMAN asked R.K. how much R.K. still owed of the fee  
13 for routing funds from Israel to the United States through the  
14 Spinka nominee account ("the fee").

15 Overt Act No. 39: On or about February 16, 2005,  
16 defendant ZIGELMAN informed R.K. that "according to your papers  
17 that I faxed you, the Rebbe [defendant WEISZ] wrote there that  
18 the fee is seven and a half points."

19 Overt Act No. 40: On or about February 16, 2005,  
20 defendant ZIGELMAN stated to R.K. that the fee was \$1,650,000  
21 times 7.5%, or \$123,750, and acknowledged that \$60,000 had  
22 already been paid by R.K. toward that fee.

23 Overt Act No. 41: On or about February 16, 2005,  
24 defendant WEISZ told R.K. that he should send defendant ZIGELMAN  
25 \$27,750 toward the fee and that they would deal with the  
26 remaining \$36,000 later.

27 Overt Act No. 42: On or about February 22, 2005,  
28 defendant ZIGELMAN mailed to R.K. a charitable contribution



1 receipt on behalf of Yeshiva Imrei Yosef acknowledging the  
2 receipt of \$27,750 and stating that "No goods were rendered in  
3 exchange for this contribution. All contributions are tax  
4 deductible."

5 Overt Act No. 43: On or about February 23, 2005,  
6 defendant ZIGELMAN caused the deposit of a \$27,750 check made  
7 payable to Yeshiva Imrei Yosef in partial payment of the fee.

8 Overt Act No. 44: On or about April 11, 2005,  
9 defendant ZIGELMAN caused the deposit of a \$36,000 check made  
10 payable to Central Rabbinical Seminary in partial payment of the  
11 fee.

12 Overt Act No. 45: On or about April 20, 2005,  
13 defendant ZIGELMAN mailed to R.K. a charitable contribution  
14 receipt on behalf of Central Rabbinical Seminary acknowledging  
15 the receipt of \$36,000 and stating that "No goods or services  
16 were rendered in exchange for this contribution. All  
17 contributions are tax deductible."

18 Charitable Contributions and Kickbacks After October 2004

19 Overt Act No. 46: On or about May 11, 2005, defendant  
20 ZIGELMAN caused the deposit of a \$10,000 check from R.K. made  
21 payable to Yeshiva Imrei Yosef.

22 Overt Act No. 47: On or about May 17, 2005, defendant  
23 ZIGELMAN caused an unknown individual to drop off \$9,500 in cash  
24 for R.K.

25 Overt Act No. 48: On or about May 30, 2005, defendant  
26 ZIGELMAN caused the preparation of a charitable contribution  
27 receipt on behalf of Yeshiva Imrei Yosef acknowledging the  
28 receipt of \$10,000 from R.K.

1           Overt Act No. 49: On or about June 10, 2005, defendant  
2 ZIGELMAN caused the deposit of a \$25,000 check from R.K. made  
3 payable to Central Rabbinical Seminary.

4           Overt Act No. 50: On or about June 17, 2005, defendant  
5 ZIGELMAN caused the preparation of a charitable contribution  
6 receipt on behalf of Central Rabbinical Seminary acknowledging  
7 the receipt of \$25,000 from R.K.

8           Overt Act No. 51: On or about June 23, 2005, defendant  
9 LAZAR handed R.K. \$15,000 in cash.

10           Overt Act No. 52: On or about June 28, 2005, defendant  
11 NAIMAN handed R.K. \$5,000 in cash.

12           Overt Act No. 53: On or about August 9, 2005,  
13 defendant NAIMAN handed R.K. \$3,750 in cash.

14           Overt Act No. 54: On or about September 16, 2005,  
15 defendant ZIGELMAN caused the deposit of a \$50,000 check from  
16 R.K. issued for the benefit of Machne Sva Rotzohn.

17           Overt Act No. 55: On or about September 22, 2005,  
18 defendant ZIGELMAN caused the preparation of a charitable  
19 contribution receipt on behalf of Machne Sva Rotzohn  
20 acknowledging the receipt of \$50,000 from R.K.

21           Overt Act No. 56: On or about October 14, 2005,  
22 defendant NAIMAN handed R.K. \$47,500 in cash.

23           Overt Act No. 57: On or about November 30, 2005,  
24 defendant ZIGELMAN caused the deposit of a \$50,000 check from  
25 R.K. issued for the benefit of Mesivta Imrei Yosef Spinka.

26           Overt Act No. 58: On or about November 30, 2005,  
27 defendant ZIGELMAN caused the preparation of a charitable  
28 contribution receipt on behalf of Mesivta Imrei Yosef Spinka

1 acknowledging the receipt of \$50,000 from R.K.

2           Overt Act No. 59: On or about January 12, 2006,  
3 defendant KANTOR informed R.K. that he would prepare documents  
4 incorporating Bedford Holdings & Investments, Ltd. ("Bedford  
5 Holdings") and that the documents pertaining to Bedford Holdings  
6 would be "held in confidence by the bank and can only be  
7 disclosed after a complicated procedure by the Bank of Israel if  
8 there is evidence that the monies result from criminal  
9 activities, such as drugs. Tax matters are not an issue."

10           Overt Act No. 60: On or about January 13, 2006,  
11 defendant LAZAR handed R.K. \$47,500 in cash.

12           Overt Act No. 61: On or about January 26, 2006,  
13 defendant KANTOR presented R.K. with documents incorporating  
14 Bedford Holdings, a Nevis corporation.

15           Overt Act No. 62: On or about January 26, 2006,  
16 defendant KANTOR told R.K. that under the current arrangement,  
17 R.K. would likely have to report on his annual tax return his  
18 control of a foreign account in Israel "which we don't want to  
19 say."

20           Overt Act No. 63: On or about January 26, 2006,  
21 defendant KANTOR told R.K. that he could "solve all your  
22 problems" by creating a New Zealand trust administered by a  
23 company in Switzerland and that while the trust would "from the  
24 theoretical side" own the assets of Bedford Holdings, as a  
25 practical matter the trust would only disburse funds in  
26 accordance with R.K.'s wishes.

27           Overt Act No. 64: On or about April 3, 2006, defendant  
28 ROTH told R.K. that the trust would "technically own it" and

1 "[i]f the Swiss company is dishonest, they can take your money  
2 and run away," but that "Ivan [KANTOR] knows them for many, many  
3 years" and that "this is the business they do and they're  
4 reliable."

5 Overt Act No. 65: On or about April 6, 2006, in  
6 response to R.K.'s statement that he wanted to transfer money to  
7 a foreign trust so that the SEC would believe he lacked funds to  
8 pay a settlement, defendant ZIGELMAN stated, "I understand. Very  
9 good. Very good. Yes, we can do that with a wire."

10 Overt Act No. 66: On or about April 12, 2006,  
11 defendant KANTOR sent an email to R.K. stating, "the Trustees  
12 have always honored your wishes. In fact, from a practical point  
13 of view, they would not venture to make any investments without  
14 your approval ..."

15 Overt Act No. 67: On or about September 17, 2006,  
16 defendant ZIGELMAN caused the preparation of a charitable  
17 contribution receipt on behalf of Mesivta Imrei Yosef Spinka  
18 acknowledging the receipt of \$25,000 from R.K.

19 Overt Act No. 68: On or about September 20, 2006,  
20 defendant ZIGELMAN caused the deposit of a \$25,000 check from  
21 R.K. issued for the benefit of Mesivta Imrei Yosef Spinka.

22 Overt Act No. 69: On or about November 20, 2006, in  
23 response to R.K.'s statement that he wanted to "move some money  
24 to Israel and effectively hide it" from the SEC, defendant ROTH  
25 began speaking in Hebrew and replied, "Where are you calling  
26 from?" and "Don't talk so much."

27 Overt Act No. 70: Sometime prior to December 18, 2006,  
28 defendant ROTH caused a bank account to be opened at the Israeli

1 Bank in Tel Aviv, Israel in the name of Bedford Holdings ("the  
2 Bedford Holdings account").

3 Overt Act No. 71: On or about December 18, 2006,  
4 defendants ZIGELMAN and ROTH caused \$20,125 to be wired from  
5 Mercantile Discount Bank, Toronto, Canada to the Bedford Holdings  
6 account at the Israeli Bank.

7 Overt Act No. 72: On or about December 18, 2006,  
8 defendants ZIGELMAN and ROTH caused \$3,000 to be wired from  
9 Bendix Foreign Exchange Corporation, Toronto, Canada to the  
10 Bedford Holdings account at the Israeli Bank in Tel Aviv, Israel.

11 Overt Act No. 73: On or about December 26, 2006,  
12 defendants WEISZ and ZIGELMAN discussed smuggling cash across the  
13 Canadian/U.S. border.

14 Overt Act No. 74: On or about December 31, 2006,  
15 defendants WEISZ and ZIGELMAN reconciled their bookkeeping  
16 records pertaining to Spinka's accounts with defendant LAZAR and  
17 discussed cash transfers between defendant LAZAR and other  
18 members and participants in the underground money transfer  
19 system, including defendant FRIEDMAN.

20 Overt Act No. 75: On or about January 6, 2007,  
21 defendant ZIGELMAN caused the preparation of a charitable  
22 contribution receipt on behalf of Yeshiva Imrei Yosef  
23 acknowledging the receipt of \$20,000 from R.K.

24 Overt Act No. 76: On or about January 6, 2007,  
25 defendant ZIGELMAN caused the preparation of a charitable  
26 contribution receipt on behalf of Yeshiva Imrei Yosef  
27 acknowledging the receipt of \$50,000 from R.K.

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1           Overt Act No. 77: On or about January 7, 2007,  
2 defendants WEISZ and ZIGELMAN discussed R.K.'s \$20,000  
3 contribution, and agreed that they would charge him 7% and return  
4 to him \$18,600.

5           Overt Act No. 78: On or about January 7, 2007,  
6 defendant NAIMAN informed defendant ZIGELMAN that he had picked  
7 up from another participant in the underground money transfer  
8 system approximately \$196,000 in cash much of which consisted of  
9 \$20 bills and that "he was not crazy to sit and count it all  
10 day."

11           Overt Act No. 79: On or about January 7, 2007,  
12 defendants WEISZ and ZIGELMAN reconciled bookkeeping accounts  
13 pertaining to cash transfers between defendants LAZAR and  
14 FRIEDMAN, R.K., and other participants in the underground money  
15 transfer system.

16           Overt Act No. 80: On or about January 7, 2007,  
17 defendants WEISZ and ZIGELMAN calculated that the Spinka  
18 charitable organizations had received \$8,718,659 through  
19 contributors solicited through defendant ZIGELMAN and that they  
20 had "profits" of \$744,596 after deducting the amounts paid back  
21 to the various contributors.

22           Overt Act No. 81: On or about January 8, 2007,  
23 defendant WEISZ told defendant ZIGELMAN that he would provide him  
24 with a "hidden contraption" prior to ZIGELMAN departing on a  
25 flight for Israel.

26           Overt Act No. 82: On or about January 8, 2007,  
27 defendant ZIGELMAN caused the deposit of a \$20,000 check from  
28 R.K. made payable to Yeshiva Imrei Yosef.

1           Overt Act No. 83: On or about January 16, 2007,  
2 defendants ZIGELMAN and FRIEDMAN reconciled their bookkeeping  
3 records pertaining to Spinka's accounts with defendant FRIEDMAN  
4 and discussed cash transfers between defendant FRIEDMAN and other  
5 participants in the underground money transfer system, including  
6 defendants LAZAR and NAIMAN and R.K.

7           Overt Act No. 84: On or about January 16, 2007,  
8 defendant ZIGELMAN caused the deposit of a \$50,000 check from  
9 R.K. made payable to Yeshiva Imrei Yosef.

10           Overt Act No. 85: On or about January 18, 2007,  
11 defendants ZIGELMAN and ROTH caused \$20,000 to be wired from an  
12 unknown location to the Bedford Holdings account at the Israeli  
13 Bank in Tel Aviv, Israel.

14           Overt Act No. 86: Sometime between January 16 and  
15 January 22, 2007, defendant NAIMAN delivered \$116,000 in cash to  
16 defendant FRIEDMAN.

17           Overt Act No. 87: On or about January 22, 2007,  
18 defendant FRIEDMAN handed R.K. \$18,600 in cash.

19           Overt Act No. 88: On or about February 9, 2007,  
20 defendant ZIGELMAN caused the deposit of a \$20,000 check from  
21 R.K. made payable to Mesivta Imrei Yosef Spinka.

22           Overt Act No. 89: On or about February 9, 2007,  
23 defendant ZIGELMAN caused the preparation of a charitable  
24 contribution receipt on behalf of Mesivta Imrei Yosef Spinka  
25 acknowledging the receipt of \$20,000 from R.K.

26           Overt Act No. 90: On or about February 9, 2007,  
27 defendant ZIGELMAN caused the deposit of a \$50,000 check from  
28 R.K. made payable to Mesivta Imrei Yosef Spinka.

1           Overt Act No. 91: On or about February 9, 2007,  
2 defendant ZIGELMAN caused the preparation of a charitable  
3 contribution receipt on behalf of Mesivta Imrei Yosef Spinka  
4 acknowledging the receipt of \$50,000 from R.K.

5           Overt Act No. 92: On or about February 11, 2007,  
6 defendants WEISZ and ZIGELMAN discussed R.K.'s reimbursement rate  
7 and R.K.'s request that Spinka's percentage not be increased to  
8 more than the current 7%.

9           Overt Act No. 93: On or about February 15, 2007,  
10 defendant LAZAR handed R.K. \$18,600 in cash.

11           Overt Act No. 94: On or about February 21, 2007,  
12 defendants ZIGELMAN and ROTH caused \$26,250 to be wired from an  
13 account in the name of Gemilas Chesed Chasdei Dovid at JPMorgan  
14 Chase, New York, New York to the Bedford Holdings account at the  
15 Israeli Bank in Tel Aviv, Israel.

16           Overt Act No. 95: In or about March 2007, defendants  
17 ZIGELMAN and ROTH caused \$46,230 to be wired from an unknown  
18 location to the Bedford Holdings account at the Israeli Bank in  
19 Tel Aviv, Israel.

20           Overt Act No. 96: On or about June 27, 2007,  
21 defendants ZIGELMAN, ROTH, KANTOR, and others caused the transfer  
22 of \$87,326.26 from the Bedford Holdings account to a Spinka  
23 nominee account in the name of Tzidkat Levy Yitzchak, Ltd. ("the  
24 Tzidkat account") at the Israeli Bank in Jerusalem, Israel.

25           Overt Act No. 97: On or about July 13, 2007, defendant  
26 ZIGELMAN told R.K. that the fee for moving funds from the Bedford  
27 Holdings account to the United States through a Spinka nominee  
28 account would be 7.5% and that, after multiplying the \$87,326.26



1 figure by the fee rate, R.K. would receive \$80,776.

2 Overt Act No. 98: On or about July 23, 2007, defendant  
3 ZEIVALD handed R.K. \$80,776 in cash.

4 Overt Act No. 99: On or about July 23, 2007, defendant  
5 ZEIVALD explained to R.K. that the fee is higher if the money is  
6 wired to Israel because "It costs more over there" and "he  
7 [defendant ZIGELMAN] need to buy it [cash] in Israel."

8 Overt Act No. 100: On or about October 10, 2007,  
9 defendant ZIGELMAN caused the deposit of a \$20,000 check from  
10 R.K. made issued for the benefit of Yeshivath Spinka.

11 Overt Act No. 101: On or about November 11, 2007,  
12 defendant ZIGELMAN handed R.K. a charitable contribution receipt  
13 on behalf of Yeshivath Spinka acknowledging the receipt of  
14 \$20,000 from R.K.

15 Overt Act No. 102: On or about November 21, 2007,  
16 defendant LAZAR handed R.K. \$18,500 in cash.

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COUNT TWO

[26 U.S.C. § 7206(2)]

[Defendant ZIGELMAN]

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4 37. On or about October 17, 2000, in Los Angeles County,  
5 within the Central District of California and elsewhere,  
6 defendant MOSHE E. ZIGELMAN willfully aided, assisted, procured,  
7 counseled, and advised the preparation and presentation to the  
8 Internal Revenue Service of a U.S. Individual Income Tax Return  
9 Form 1040 prepared on behalf of co-conspirator R.K. for the  
10 calendar year 1999, which was false and fraudulent as to a  
11 material matter, in that defendant ZIGELMAN caused to be prepared  
12 and sent to R.K. charitable donation receipts that represented  
13 that R.K. had contributed approximately \$455,000 in charitable  
14 donations to Yeshivath Spinka and Yeshiva Imrei Yosef during the  
15 1999 calendar year and was entitled to charitable deductions in  
16 that amount, whereas in truth and fact, as defendant ZIGELMAN  
17 then well knew, approximately 80 to 95 percent of R.K.'s  
18 donations had been reimbursed.

COUNT THREE

[26 U.S.C. § 7206(2)]

[Defendant ZIGELMAN]

38. On or about October 16, 2001, in Los Angeles County, within the Central District of California and elsewhere, defendant MOSHE E. ZIGELMAN willfully aided, assisted, procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return Form 1040 prepared on behalf of co-conspirator R.K. for the calendar year 2000, which was false and fraudulent as to a material matter, in that defendant ZIGELMAN accepted \$50,000 in charitable donations from R.K. on behalf of Yeshivath Spinka during the 2000 calendar year and then caused to be reimbursed approximately 80 to 95 percent of that amount, knowing that R.K. intended to claim the full \$50,000 donation as a deduction.



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COUNT	DATE	DEFENDANTS	ITEM SENT
FOUR	1/30/05	WEISZ ZIGELMAN	Charitable receipt for \$27,750 from Yeshiva Imrei Yosef Spinka sent from Brooklyn, NY to Los Angeles, CA
FIVE	1/22/05	WEISZ ZIGELMAN	\$27,750 check payable to Yeshiva Imrei Yosef sent from Los Angeles, CA to Brooklyn, NY
SIX	4/8/05	WEISZ ZIGELMAN	\$36,000 check payable to Central Rabbinical Seminary sent from Los Angeles, CA to Brooklyn, NY
SEVEN	5/9/05	WEISZ ZIGELMAN	\$10,000 check payable to Yeshiva Imrei Yosef sent from Los Angeles, CA to Brooklyn, NY
EIGHT	6/4/05	WEISZ ZIGELMAN	Charitable receipt for \$36,000 from Central Rabbinical Seminary sent from Brooklyn, NY to Los Angeles, CA
NINE	6/8/05	WEISZ ZIGELMAN	\$25,000 check payable to Central Rabbinical Seminary sent from Los Angeles, CA to Brooklyn, NY
TEN	7/15/05	WEISZ ZIGELMAN	Charitable receipts for \$10,000 from Yeshiva Imrei Yosef Spinka and \$25,000 from Central Rabbinical Seminary sent from Brooklyn, NY to Los Angeles, CA
ELEVEN	9/14/05	WEISZ ZIGELMAN	\$50,000 check payable to Machnai Svea Ratzon sent from Los Angeles, CA to Brooklyn, NY
TWELVE	11/9/05	WEISZ ZIGELMAN	Charitable receipt for \$50,000 from Machne Sva Rotzohn sent from Brooklyn, NY to Los Angeles, CA
THIRTEEN	11/28/05	WEISZ ZIGELMAN	\$50,000 check payable to Mesivta Imrei Yosef sent from Los Angeles, CA to Brooklyn, NY

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COUNT	DATE	DEFENDANTS	ITEM SENT
FOURTEEN	12/23/05	WEISZ ZIGELMAN	Charitable receipt for \$50,000 from Mesivta Imrei Yosef Spinka sent from Brooklyn, NY to Los Angeles, CA
FIFTEEN	9/15/06	WEISZ ZIGELMAN ROTH	\$25,000 check payable to Mesivta Imrei Yosef Spinka sent from Los Angeles, CA to Brooklyn, NY
SIXTEEN	11/18/06	WEISZ ZIGELMAN ROTH	Charitable receipt for \$25,000 from Mesivta Imrei Yosef Spinka sent from Brooklyn, NY to Los Angeles, CA
SEVENTEEN	1/4/07	WEISZ ZIGELMAN ROTH	\$50,000 check payable to Yeshiva Imrei Yosef sent from Los Angeles, CA to Brooklyn, NY
EIGHTEEN	1/4/07	WEISZ ZIGELMAN ROTH	\$20,000 check payable to Yeshiva Imrei Yosef sent from Los Angeles, CA to Brooklyn, NY
NINETEEN	2/7/07	WEISZ ZIGELMAN ROTH	\$50,000 check payable to Mesivta Imrei Yosef Spinka sent from Los Angeles, CA to Brooklyn, NY
TWENTY	2/7/07	WEISZ ZIGELMAN ROTH	\$20,000 check payable to Mesivta Imrei Yosef Spinka sent from Los Angeles, CA to Brooklyn, NY
TWENTY-ONE	2/22/07	WEISZ ZIGELMAN ROTH	Charitable receipts for \$50,000 from Yeshiva Imrei Yosef Spinka, \$20,000 from Yeshiva Imrei Yosef Spinka, \$20,000 from Mesivta Imrei Yosef, and \$50,000 from Mesivta Imrei Yosef sent from Brooklyn, NY to Los Angeles, CA
TWENTY-TWO	10/8/07	WEISZ ZIGELMAN ROTH ZEIVALD	\$20,000 check payable to Yeshiva Spinka sent from Los Angeles, CA to Brooklyn, NY







1                   COUNTS TWENTY-FIVE THROUGH THIRTY-FIVE

2                   [18 U.S.C. § 1956(a) (2) (A), 2(a), (b)]

3                   [Defendants WEISZ, ZIGELMAN, ROTH, KANTOR,

4                   YESHIVA IMREI YOSEF, and MESIVTA IMREI YOSEF SPINKA]

5                   46. Paragraphs 1 through 20, 23 through 35, 40, and 41 of  
6 this First Superseding Indictment are hereby realleged and  
7 incorporated as though fully set forth below.

8                   47. On or about the dates set forth below, in Los Angeles  
9 County, within the Central District of California and elsewhere,  
10 defendants NAFTALI TZI WEISZ, MOSHE E. ZIGELMAN, JOSEPH ROTH,  
11 JACOB IVAN KANTOR, YESHIVA IMREI YOSEF ("YIY"), and MESIVTA IMREI  
12 YOSEF SPINKA ("MIY"), together with others known and unknown to  
13 the Grand Jury, aiding and abetting each other, transported,  
14 transmitted, and transferred, and caused to be transported,  
15 transmitted, and transferred, the following funds from a place in  
16 the United States to and through a place outside the United  
17 States, and to a place in the United States from or through a  
18 place outside the United States, with the intent to promote the  
19 carrying on of specified unlawful activity, namely mail fraud in  
20 violation of Title 18, United States Code, Section 1341, and wire  
21 fraud in violation of Title 18, United States Code, Section 1343:

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COUNT	DATE	DEFENDANTS	TRANSFER
23 TWENTY- 24 FIVE	1/29/03	WEISZ ZIGELMAN	\$190,000 from the Israeli Bank in Tel Aviv, Israel, through Bank Hapoalim, Bnei 25 Brak, Israel, to the Israeli Bank in Los Angeles

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COUNT	DATE	DEFENDANTS	TRANSFER
TWENTY-SIX	1/29/03	WEISZ ZIGELMAN	\$160,000 from the Israeli Bank in Tel Aviv, Israel, through Bank Hapoalim, Bnei Brak, Israel, to the Israeli Bank in Los Angeles
TWENTY-SEVEN	2/7/03	WEISZ ZIGELMAN	\$400,000 from the Israeli Bank in Tel Aviv, Israel, through Bank Hapoalim, Bnei Brak, Israel, to the Israeli Bank in Los Angeles
TWENTY-EIGHT	2/12/03	WEISZ ZIGELMAN	\$500,000 from the Israeli Bank in Tel Aviv, Israel, through Bank Hapoalim, Bnei Brak, Israel, to the Israeli Bank in Los Angeles
TWENTY-NINE	3/12/03	WEISZ ZIGELMAN	\$150,000 from the Israeli Bank in Tel Aviv, Israel, through Bank Hapoalim, Bnei Brak, Israel, to the Israeli Bank in Los Angeles
THIRTY	3/20/03	WEISZ ZIGELMAN	\$250,000 from the Israeli Bank in Tel Aviv, Israel, through Bank Hapoalim, Bnei Brak, Israel, to the Israeli Bank in Los Angeles
THIRTY-ONE	9/06- 12/06	WEISZ ZIGELMAN ROTH KANTOR MIY	\$23,125 from R.K. account in Los Angeles to Mesivta Imrei Yosef Spinka account in New York, through unknown means to Mercantile Discount Bank and Bendix Foreign Exchange Corporation in Toronto, Canada, to Bedford Holdings account at the Israeli Bank in Tel Aviv, Israel
THIRTY-TWO	1/07	WEISZ ZIGELMAN ROTH KANTOR YIY	\$20,000 from R.K. account in Los Angeles to Yeshiva Imrei Yosef account in New York, through unknown means to Bedford Holdings account at the Israeli Bank in Tel Aviv, Israel

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COUNT	DATE	DEFENDANTS	TRANSFER
THIRTY-THREE	1/07-2/07	WEISZ ZIGELMAN ROTH KANTOR YIY	\$26,250 from R.K. account in Los Angeles to Yeshiva Imrei Yosef account in New York, through Gemilas Chesed Chasdei Dovid account in New York, to Bedford Holdings account at the Israeli Bank in Tel Aviv, Israel
THIRTY-FOUR	3/07	WEISZ ZIGELMAN ROTH KANTOR MIY	\$46,230 from R.K. account in Los Angeles to Mesivta Imrei Yosef Spinka account in New York, through unknown means to Bedford Holdings account at the Israeli Bank in Tel Aviv, Israel
THIRTY-FIVE	6/07-7/07	WEISZ ZIGELMAN ROTH KANTOR YIY MIY	\$80,776 from Bedford Holdings account at the Israeli Bank in Tel Aviv, Israel, through Tzidkat nominee account at the Israeli Bank in Jerusalem, Israel, through unknown means to defendant ZEIVALD who delivered the sum in cash to R.K.



1 liable for the sum with all other defendants so convicted.

2       50. Pursuant to Title 21, United States Code,  
3 Section 853(p), as incorporated by Title 28, United States Code,  
4 Section 2461(c), each of the defendants, if so convicted, shall  
5 forfeit substitute property, up to the value of the amount  
6 described in the preceding paragraph, if, by any act or omission  
7 of the defendant(s), the property described therein, or any  
8 portion thereof, (a) cannot be located upon the exercise of due  
9 diligence; (b) has been transferred or sold to, or deposited  
10 with, a third party; (c) has been placed beyond the jurisdiction  
11 of the court; (d) has been substantially diminished in value; or  
12 (e) has been commingled with other property which cannot be  
13 divided without difficulty.

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1 COUNT THIRTY-SEVEN

2 [18 U.S.C. § 982, 21 U.S.C. § 853]

3 [Defendants WEISZ, ZIGELMAN, ROTH, KANTOR, ZEIVALD,  
4 LAZAR, NAIMAN, FRIEDMAN, YESHIVA IMREI YOSEF,  
5 YESHIVATH SPINKA, CENTRAL RABBINICAL SEMINARY,  
6 MACHNE SVA ROTZOHN, MESIVTA IMREI YOSEF SPINKA]

7 51. The allegations contained in Counts Twenty-Three  
8 through Thirty-Five are hereby realleged and incorporated as  
9 though fully set forth below for the purpose of alleging  
10 forfeiture pursuant to the provisions of Title 18, United States  
11 Code, Section 982, and Title 21, United States Code, Section 853.

12 52. Pursuant to Title 18, United States Code, Section  
13 982(a)(1), each defendant who is convicted of one or more of the  
14 offenses set forth in Twenty-Three through Thirty-Five of this  
15 First Superseding Indictment shall forfeit to the United States  
16 the following property:

17 a. All right, title, and interest in any and all  
18 property involved in each offense in violation of  
19 Title 18, United States Code, Section 1956, and  
20 Title 18, United States Code, Section 1960, for  
21 which the defendant is convicted, and all property  
22 traceable to such property, including, but not  
23 limited to, the following:

24 (i) All money or other property that was the  
25 subject of each transaction, transportation,  
26 transmission or transfer in violation of  
27 Section 1956;

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1 (ii) All commissions, fees and other property  
2 constituting proceeds obtained as a result of  
3 money laundering, conspiracy to commit money  
4 laundering, and the operation of an  
5 unlicensed money transmitting business; and  
6 (iii) All property used in any manner or part to  
7 commit or to facilitate the commission of  
8 those violations.

9 b. A sum of money equal to the total amount of money  
10 involved in each such offense for which the  
11 defendant is convicted. Each defendant shall be  
12 jointly and severally liable for the sum with all  
13 other defendants so convicted.

14 53. Pursuant to Title 21, United States Code, Section  
15 853(p), as incorporated by Title 18, United States Code, Section  
16 982(b), each defendant shall forfeit substitute property, up to  
17 the value of the property described in the preceding paragraph,  
18 if, by any act or omission of the defendant, the property  
19 described in the preceding paragraph, or any portion thereof,  
20 cannot be located upon the exercise of due diligence; has been  
21 transferred, sold to, or deposited with a third party; has been

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1 placed beyond the jurisdiction of the court; has been  
2 substantially diminished in value; or has been commingled with  
3 other property which cannot be divided without difficulty.

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A TRUE BILL

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Foreperson

THOMAS P. O'BRIEN  
United States Attorney

GEORGE S. CARDONA  
Chief Assistant United States Attorney

CHRISTINE C. EWELL  
Assistant United States Attorney  
Chief, Criminal Division

DOUGLAS A. AXEL  
Assistant United States Attorney  
Chief, Major Frauds Section

DANIEL J. O'BRIEN  
Assistant United States Attorney  
Major Frauds Section