

worked at a Chicago-based law firm that ROGAN hired to defend him against Dexia's civil lawsuit.

The Peter G. Rogan Irrevocable Trust 001: Background

5. In 1996, ROGAN created the "Peter G. Rogan Irrevocable Trust 001" (the "Rogan Trust" or "Trust") in the Bahamas. ROGAN created the Trust to protect ROGAN's assets from future judgment creditors; that is, from entities and persons who might successfully sue ROGAN and obtain money judgments. By around 2002, the Rogan Trust had assets of approximately \$28 million.

6. CUPPY and Florida Lawyer advised ROGAN in connection with the Rogan Trust. Among other things, CUPPY and Florida Lawyer helped ROGAN to create the Trust, establish the terms of the Trust, and choose an offshore location to set up the Trust.

7. New World Trustees (Bahamas) Ltd. ("New World") was a Bahamian entity with which ROGAN established the Trust. New World served as trustee for the Trust. Later, Oceanic Bank and Trust Co. ("OBAT") in the Bahamas succeeded New World as trustee for the Rogan Trust. Unless otherwise stated, New World and OBAT are collectively referred to as the "Trustee."

8. "OBAT Employee" worked for the Trustee in the Bahamas and served as the primary point of contact on the Trust.

The Rogan Trust Assets and Beneficiaries

9. ROGAN funded or "settled" the Rogan Trust with an initial contribution of \$10,000, as well as shares of stock of an "International Business Company" ("IBC") called "PPR GmbH," which shares became part of the Rogan Trust's assets.

10. Later, CUPPY caused the formation of a different IBC, CFMT Ltd., ("CFMT"), to replace PPR GmbH and the shares of CFMT also became a Rogan Trust asset. Thereafter, CUPPY moved CFMT's assets to an account of another IBC, Epyon Holdings Ltd. ("Epyon"), which was

established with OBAT. Thus, the IBCs consisted of the shares of a series of IBCs: PPR GmbH, CFMT, Epyon, among others. These entities held certain investments that were intended to generate money for the Rogan Trust.

11. By agreement with ROGAN, the Trustee did not exercise the voting rights of the shares of the IBCs to elect or remove the IBCs' directors. CUPPY directed the activities of these IBCs, including decisions regarding their (i) portfolio of investments; (ii) acquisition and disposition of assets, including how long the IBCs held investments; and (iii) distributions of money to the Rogan Trust.

12. ROGAN was a named beneficiary of the Rogan Trust as were his wife and children.

The "Letter of Wishes"

13. The Rogan Trust was created by a document that purported to give the Trustee discretion to distribute Trust income or capital to any of the named Rogan Trust beneficiaries. But at the same time that ROGAN established the Trust, ROGAN signed and caused to be given to the Trustee a separate document known as the "Letter of Wishes." The Letter of Wishes advised the Trustee:

In your administration of the Trust, I [ROGAN] wish that you [the Trustee] would follow the terms of the Trust, subject to the following: [] Please distribute all of the income of the Trust to me [ROGAN] upon receipt by the Trustee. I [ROGAN] will provide you with wire transfer information from time to time in order for you to accomplish the transfer of the funds for my [ROGAN's] use.

14. Although stated in terms of a "wish," ROGAN and CUPPY had confidence that New World would abide by the "Letter of Wishes" and distribute Trust income to ROGAN upon request, regardless of what was said in the document creating the Trust.

The Rogan Trust's Operations and Features

15. Notwithstanding the terms used to create it, ROGAN and CUPPY controlled the operations of the Trust including its income and distributions. CUPPY caused PPR GmbH, CFMT, or Epyon to distribute money to the Rogan Trust, whereupon the money was then disbursed by the Trustee according to the instructions the Trustee had received from ROGAN, CUPPY, or others acting on ROGAN's behalf or for his benefit.

16. ROGAN, CUPPY, and Florida Lawyer devised ways by which the Rogan Trust could be used to protect the Trust's assets from judgment creditors and to prevent creditors from gaining access to the Trust and its assets and other information about the Trust, including causing:

a. the Trust to include a provision that purported to make ROGAN and other beneficiaries "permissive" or "discretionary" beneficiaries; that is, the provision purported to give the Trustee the independent discretion to make or not to make distributions to a beneficiary;

b. the Trust to include a provision that was designed to prevent a beneficiary's creditors from using legal procedures to acquire that beneficiary's interest in the Trust, including distributions from the Trust;

c. the Trust to include a provision that purportedly obliged the Trustee to resist disclosures of any information about the Trust;

d. the Trust to be subject to a "Trust Protector," who had powers and authority over the Trust and the Trustee such as directing the Trustee to perform or not perform various acts, including (i) the disclosure of Trust related documents; (ii) investment decisions relating to the Trust; and (iii) relocating the Trust to another jurisdiction;

e. "T. Protection Ltd.," a British Virgin Islands entity formed by CUPPY and

Florida Lawyer, to serve as Trust Protector of the Trust, with CUPPY as a Director, thereby giving CUPPY, and ROGAN through CUPPY, additional control over the Rogan Trust;

f. T. Protection Ltd. to resign as Trust Protector and did so on the same day that CUPPY instructed OBAT Employee not to produce Trust documents to Chicago Lawyer in the Dexia litigation;

g. the IBCs to be incorporated in offshore jurisdictions and the investments of the IBCs to be held in multiple entities; and

h. CFMT to replace PPR GmbH as an IBC asset of the Trust after a change in Bahamian law required the disclosure of CUPPY's name as a director of PPR GmbH.

Distributions from and Credit Cards Relating to the Rogan Trust

17. On or about October 15, 1996, ROGAN and CUPPY caused the distribution of \$3.4 million from the Rogan Trust's first IBC, PPR GmbH, directly to ROGAN, which distribution was unknown to the Trustee until February 1998.

18. Between in or about 2002 and at least 2004, ROGAN and others acting on ROGAN's behalf or for his benefit, caused the Trustee to make approximately 7 distributions totaling approximately \$4.75 million from the Rogan Trust to ROGAN directly or to others on behalf of and for the benefit of ROGAN. These distributions were made in the manner directed by ROGAN, CUPPY, and others, who sent instructions to the Trustee by facsimile, email, correspondence, telephone, and personal visits.

19. Between in or about July 2004 and November 2006, CUPPY and ROGAN's wife caused the Trustee to distribute approximately \$6.5 million from the Rogan Trust to accounts in ROGAN's wife's name. Thereafter, ROGAN's wife used these accounts to make payments to

certain creditors of ROGAN and to ROGAN himself.

20. In or about August 2006, CUPPY attempted to cause the Trustee to establish credit card accounts for ROGAN and ROGAN's wife, the obligations of which would be paid directly from the Rogan Trust.

The United States Obtains a \$64-Million Judgment Against ROGAN

21. On or about May 8, 2002, the United States of America filed a civil lawsuit against ROGAN in the United States District Court for the Northern District of Illinois (hereinafter the "Court"). The matter was assigned case number 02 C 3310 and was assigned to Judge John W. Darrah. Generally, the complaint alleged that ROGAN had violated federal law and defrauded the United States.

a. On or about September 29, 2006, after a trial before the Court, the Court issued an opinion and order finding ROGAN liable to the United States in the amount of approximately \$64,259,032.

b. On or about September 29, 2006, the Court entered a judgment order in favor of the United States against ROGAN in the amount of approximately \$64,259,032 (the "\$64-million Judgment").

c. On or about February 20, 2008, the United States Court of Appeals for the Seventh Circuit affirmed the \$64-million Judgment.

Dexia Crédit Local Obtains a \$124-Million Judgment Against ROGAN

22. Dexia Crédit Local ("Dexia") was a bank that extended credit financing to a ROGAN-affiliated healthcare entity.

23. On or about November 14, 2002, Dexia Crédit Local ("Dexia") filed a lawsuit against

ROGAN, his affiliated healthcare entities, and others, in the United States District Court for the Northern District of Illinois (hereinafter the "Court"). This matter was assigned case number 02 C 8288 and was assigned to Judge Marvin E. Aspen, then to Judge Mark R. Filip and, later, to Judge Matthew F. Kennelly. The Court also assigned Magistrate Judge Sidney I. Schenkier to preside over discovery and other matters arising from the litigation. The complaint alleged that ROGAN had misled and defrauded Dexia in connection with certain financial transactions.

24. On or about June 9, 2004, as part of Dexia's lawsuit, the Court (Magistrate Judge Schenkier) ordered ROGAN to "fully and completely" produce certain documents, which included Rogan Trust documents.

25. On or about August 4, 2004, the Court (Magistrate Judge Schenkier) ordered ROGAN to produce "documents not yet produced, that are required by the Court's 06/09/04 order."

26. On or about May 3, 2007, the Court entered a Final Judgment in favor of Dexia and against ROGAN and others for a total amount of \$124,280,712 (hereinafter "the \$124-million Judgment").

The United States Takes Steps to Collect Its \$64-Million Judgment

The ROGAN Affidavit

27. Through the force and effect of the \$64-million Judgment, the United States was entitled to rely on and use various legal procedures to enforce the judgment and collect the monies owed to it from ROGAN and entities and persons controlled by ROGAN or who held money for ROGAN. As part of the United States' post-judgment collection efforts, ROGAN and CUPPY were required to provide both the Court and the United States with complete, accurate, and truthful information about ROGAN's assets and assets he controlled, including information about the Rogan

Trust.

a. As part of its post-judgment collection efforts, on or about November 6, 2006, the United States filed a motion with the Court entitled "Motion for Installment Payment," by which the United States sought an order from the Court directing ROGAN to make periodic payments to the United States to reduce the money he owed on the \$64-million Judgment, plus post-judgment interest.

b. On or about December 12, 2006, in support of its Motion for Installment Payment, the United States filed with the Court an affidavit signed by a paralegal specialist with the United States Attorney's Office, Financial Litigation Unit (hereinafter, "FLU Affidavit"), that stated in part:

Mr. Rogan is the discretionary beneficiary of the Peter G. Rogan Irrevocable Trust. He appears to readily have access to the assets of this trust as well as other trusts in the names of his children. Based on the most recent records Rogan provided, there is between \$30 and \$35 million in these trusts. Rogan's beneficial interest in the Peter G. Rogan Irrevocable Trust alone generates dividend and/or interest income in the amount of \$760,000 per year.

c. On or about December 21, 2006, in response and opposition to the FLU Affidavit and the relief sought by the United States, ROGAN filed and caused to be filed with the United States District Court for the Northern District of Illinois, a document captioned, "AFFIDAVIT IN RESPONSE TO THE UNITED STATES' MOTION FOR INSTALLMENT PAYMENT ORDER," which ROGAN signed and which contained various assertions under oath relating to ROGAN's control of underlying financial records regarding the Trust and its income or the assets in the Trust.

The CUPPY Affidavit

28. In June 22, 2009, as part of its post-judgment efforts to collect the judgment awarded

it, the United States filed a Motion before the Court seeking the turnover of certain assets held by an entity called 410 Montgomery L.L.C. ("410 Montgomery"). The United States alleged that 410 Montgomery owed money to a Trust asset and that this money was available to satisfy part of the \$64-million Judgment. By this motion, and other documents filed with the Court, the United States maintained that ROGAN maintained control over the Rogan Trust both directly and indirectly through CUPPY.

29. On or about August 6, 2009, CUPPY prepared and caused others to prepare a Declaration opposing the United States' motion regarding 410 Montgomery. CUPPY signed the Declaration under penalty of perjury, which Declaration contained various assertions of fact concerning CUPPY's interactions with the Trust and the Trustee.

Dexia Seeks to Collect Its \$124-Million Judgment

30. Through the force and effect of the judgment awarded to it by the Court, Dexia was entitled to rely on and use various legal procedures to enforce the judgment and collect the monies owed to it from ROGAN and entities and persons controlled by ROGAN or who held money for ROGAN. As part of Dexia's post-judgment collection efforts, ROGAN and CUPPY were required to provide both the Court and Dexia with complete, accurate, and truthful information about ROGAN's assets and assets he controlled, including information about the Rogan Trust.

31. Dexia undertook efforts to collect its \$124-million Judgment. Among those efforts were proceedings to determine the identity, nature, and location of assets, including offshore trusts, that ROGAN controlled or in which he otherwise had an interest.

32. From 2004 and onwards, including after May 2007 when Dexia obtained its \$124-million Judgment against Rogan, Dexia sought information about the Rogan Trust.

33. As part of its litigation and post-judgment collection efforts, Dexia argued to the Court that ROGAN controlled the Trust directly and indirectly through CUPPY. Dexia also argued that ROGAN had failed to produce Trust-related documents and had falsely claimed that he did not (i) control the Trust, (ii) possess Trust documents; and (iii) knowingly have contact with the Trustee.

34. As part of its post-judgment collection efforts, Dexia also argued to the Court that ROGAN had additional assets in other trusts established in the names of ROGAN's children (the "Children's Trusts") and another trust known as the RPP Finance Trust ("RPP Trust"). CUPPY managed, controlled, and had authority to make distributions and transfers from the Children's Trusts and the RPP Trust.

a. In September 2007, Dexia sought to prevent CUPPY from transferring the assets of the Children's Trusts and RPP Trust without first obtaining Court permission.

b. After September 2007, and without obtaining the permission of the Court before doing so, CUPPY moved assets from the Children's Trusts and the RPP Trust. Upon discovering these transfers, Dexia asked the Court to find that CUPPY's transfers from the Children's Trusts and RPP Trust were improper and were done to obstruct, impede, and defraud Dexia in its efforts to collect its \$124-million Judgment. Dexia also asked the Court to order CUPPY to pay Dexia an amount equal to the value of the property transferred from the Children's Trusts and the RPP Trust.

c. In order for the Court to determine whether CUPPY had improperly transferred money from the Children's Trusts and the RPP Trust, the Court needed complete, accurate, and truthful information about these transfers, including information about the circumstances of the transfers and the history, nature, and extent of CUPPY's relationship with

ROGAN.

d. On or about May 21, 2009, as part of its post-judgment collection efforts, Dexia's lawyers took CUPPY's deposition under oath, in which he testified about matters relating to the Rogan Trust, including a distribution from the Rogan Trust to ROGAN's wife on March 9, 2006, his belief that the Trustee would follow his instructions regarding distributions from the Trust, his control of the Rogan Trust, and the independent nature of the Trustee's decisions.

e. On or about October 28 and 29, 2010, in order to determine whether CUPPY acted improperly in transferring money from the Children's Trusts and the RPP Trust, the Court held a hearing in which CUPPY appeared as a witness and testified under oath about various matters including his control over the Rogan Trust, his dealings with the Trustee of the Rogan Trust, and his actions and recollection of his conduct in connection with the Court's (Magistrate Judge Schenkier) orders to ROGAN to produce Rogan Trust documents to Dexia in 2004.

B. THE CONSPIRACY

35. Beginning in 2002 and continuing until in or about October 2010, at Chicago in the Northern District of Illinois, Eastern Division, and elsewhere,

PETER G. ROGAN and
FREDERICK M. CUPPY,

defendants herein, did agree and conspire with each other, and others known and unknown to the Grand Jury, to corruptly influence, obstruct, and impede, and attempt to influence, obstruct and impede official proceedings before the United States District Court for the Northern District of Illinois, namely *United States v. Rogan*, case number 02 C 3310 and *Dexia Crédit Local v. Rogan et al.*, case number 02 C 8288, in violation of Title 18, United States Code, Section 1512(c)(2).

36. It was part of the conspiracy that ROGAN and CUPPY agreed to obstruct and impede and attempt to obstruct and impede the United States District Court for the Northern District of Illinois and its Judges as well as the United States and Dexia as parties before the Court in litigations against ROGAN, from obtaining complete and accurate information as to the nature, operation, and control of the Rogan Trust, its assets, and its distributions and in so doing:

a. ROGAN and CUPPY made and caused to be made incomplete, inaccurate, and misleading statements to the Court, the United States, and Dexia about the nature, operation, and control of the Rogan Trust, its assets, and distributions;

b. ROGAN filed and caused to be filed with the Court an affidavit containing incomplete, inaccurate, and misleading assertions;

c. CUPPY filed and caused to be filed with the Court a declaration containing incomplete, inaccurate, and misleading assertions;

d. ROGAN and CUPPY provided incomplete, inaccurate, and misleading testimony in depositions;

e. CUPPY provided incomplete, inaccurate, and misleading testimony in a hearing before the Court; and

f. ROGAN and CUPPY caused the Trustee to withhold and otherwise not produce Trust-related documents.

37. It was further part of the conspiracy that ROGAN and CUPPY through their actions, influenced, obstructed, and impeded the production of complete and accurate information about the Trust and the proceedings before the Court by various means, including the following:

a. In or about July 2004, ROGAN ceased direct contact with the Trustee.

b. After July 2004, ROGAN relied on CUPPY and ROGAN's wife to communicate with the Trustee.

c. On or about August 16, 2004, in the *Dexia* litigation, ROGAN caused Chicago Lawyer to represent to the Court that Rogan gave up control of the money he had placed into the Rogan Trust.

d. On or about August 16, 2004, in the *Dexia* litigation, ROGAN caused Chicago Lawyer to represent to the Court that ROGAN could not contact the Trustee to get information about the Trust.

e. On or about August 31, 2004, in the *Dexia* litigation, ROGAN caused Chicago Lawyer to produce the "Deed of Settlement," one of the principal documents creating the Trust, but did not cause the production of other Trust-related documents, including the "Letter of Wishes" and the agreement by which the Trustee consented not to exercise the Trust's voting rights with respect to the IBC shares.

f. On or about September 17, 2004, after being told by OBAT Employee that Chicago Lawyer had contacted the Trustee inquiring about the Rogan Trust, CUPPY telephoned OBAT Employee and advised OBAT Employee not to disclose any information about the Trust to anyone except by CUPPY's specific instructions.

g. On or about September 17, 2004, CUPPY emailed OBAT Employee and stated:

ALSO, IT WOULD BE HELPFUL IF YOU CAN ORALLY TELL [CHICAGO LAWYER] THAT NO DOCUMENTS WILL BE SENT TO ANYONE AND THAT NO INFORMATION WILL BE GIVEN OUT ABOUT THE MATTER. THAT WILL ALLOW HIM TO DISCLOSE THAT HE IS UNABLE TO GET ANY INFORMATION ABOUT THE TRUST. . . .

h. On or about September 17, 2004, CUPPY instructed the corporate secretary of T. Protection Ltd. to prepare a letter of resignation for T. Protection Ltd. as the Trust Protector of the Rogan Trust.

i. On or about September 17, 2004, CUPPY, advised the Trustee that T. Protection Ltd. would resign as Trust Protector.

j. On or about September 17, 2004, in the *Dexia* litigation, ROGAN caused Chicago Lawyer to represent to the Court that ROGAN had never knowingly contacted the Trustee.

k. On or about September 22, 2004, CUPPY notified the corporate secretary of T. Protection Ltd. that he was resigning as a Director of T. Protection Ltd.

l. On or about October 6, 2004, ROGAN testified while under oath about the Rogan Trust, including that certain distributions of money to him from the Trust were unexpected by him and were made available to him not at his request, but only coincidentally with his need for funds, and that in December 2002, he was summoned by the Trustee to travel to the Bahamas for unexplained reasons.

m. On or about October 19, 2004, after the Court had earlier in the day directed Chicago Lawyer to again contact the Trustee in an effort to obtain records relating to the Trust, but this time with ROGAN participating in the call, CUPPY advised the Trustee in advance that:

I understand that Peter [ROGAN] and his atty [Chicago Lawyer] may be ordered to call you to see if you have documents that he can have, but I understand that will not be possible for you to comply, just confirming so you are aware of what's coming.

n. On or about December 21, 2006, in response to an affidavit filed on behalf of the United States as part of the United States' post-judgment collection efforts in case number 02 C 3310, ROGAN subscribed and caused to be filed with the Court an affidavit made under penalty

of perjury in which he stated in substance:

- (i) he did not have and never had any control regarding the Rogan Trust in the Bahamas and its income or the assets in the Trust;
- (ii) he did not have control over the Rogan Trust or the Trust's distributions to the beneficiaries; and
- (iii) he did not readily have access to the assets of the Rogan Trust.

o. On or August 6, 2009, in opposition to the United States' post-judgment collection efforts in case number 02 C 3310, CUPPY subscribed and caused to be filed with the Court a declaration made under penalty of perjury in which he stated in substance that he did in not have nor had authority to give instructions to the Trustee of the Rogan Trust as to the disposition of Trust assets.

p. On or about May 21, 2009, in connection with Dexia Crédit Local's post-judgment collection efforts in case number 02 C 8288, CUPPY testified in substance in a deposition under oath that:

- (i) he did not cause the Trustee of the Rogan Trust to distribute funds from the Trust to ROGAN's wife on March 9, 2006; and
- (ii) he did not have reason to believe that when he instructed the Trustee of the Rogan Trust to make a distribution from the Rogan Trust, the Trustee would follow the instruction and make the distribution.

q. On or about October 28, 2010, in response to a question posed to him by an attorney for Dexia Crédit Local in a court proceeding arising out of Dexia's post-judgment collection efforts in case number 02 C 8288, CUPPY testified under oath that in substance, he had not taken steps to make sure that the Trustee of the Rogan Trust would not produce documents in response to Dexia's discovery efforts.

r. On or about October 29, 2010, in response to questions posed to him by the

Court in a court proceeding arising out of Dexia Crédit Local's post-judgment collection efforts in case number 02 C 8288, CUPPY testified under oath that in substance, he did not remember telling OBAT Employee to tell Chicago Lawyer that no information would be given out about the Rogan Trust and that no documents would be sent outside the Rogan Trust and that he otherwise did not communicate with the Trustee on the matter other than by an email dated September 17, 2004 (Dexia Exhibit 156).

38. It was further part of the conspiracy that ROGAN, CUPPY, and others misrepresented, concealed, and hid, and caused to be misrepresented, concealed, and hidden, the acts and the purposes of the acts done in furtherance of the conspiracy.

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

COUNT TWO
(Perjury)

The SPECIAL MARCH 2010 GRAND JURY further charges:

1. The allegations of paragraphs 1 through 34, of Count One are incorporated as though fully set forth herein.

2. On or about December 21, 2006, in the Northern District of Illinois, Eastern Division,

PETER G. ROGAN,

defendant herein, in a declaration and statement under penalty of perjury, captioned "AFFIDAVIT" and dated December 20, 2006, which affidavit was filed in the United States District Court for the Northern District of Illinois in response to an affidavit filed on behalf of the United States as part of the United States' efforts to collect its approximately \$64,259,032 judgment in case number 02 C 3310, wilfully subscribed as true material matters that he did not believe to be true, namely:

- (1) I do not have and have never had any control . . . regarding the Irrevocable Trust and its income or the assets in the Trust.
- (2) . . . I have no control over the Irrevocable Trust or its distribution to the beneficiaries. . . .

when in truth and fact, as defendant PETER G. ROGAN well knew at the time of his affidavit:

- (1) he did in fact exercise and had exercised control over the Rogan Trust in the Bahamas and its income and the assets in the Trust; and
- (2) he did in fact exercise and had exercised control over the Rogan Trust in the Bahamas and its distribution to the beneficiaries.

In violation of Title 18, United States Code, Section 1621(2).

COUNT THREE

(Perjury)

The SPECIAL MARCH 2010 GRAND JURY further charges:

1. The allegations of paragraphs 1 through 34, of Count One are incorporated as though fully set forth herein.

2. On or about December 21, 2006, in the Northern District of Illinois, Eastern Division,

PETER G. ROGAN,

defendant herein, in a declaration and statement under penalty of perjury, captioned "AFFIDAVIT" and dated December 20, 2006, which affidavit was filed in the United States District Court for the Northern District of Illinois in response to an affidavit filed on behalf of the United States as part of the United States' efforts to collect its approximately \$64,259,032 judgment in case number 02 C 3310, wilfully subscribed as true a material matter that he did not believe to be true, namely:

The [affidavit filed on behalf of the United States] wherein it states that 'he [PETER ROGAN] appears to readily have access to the assets of this trust [the Rogan Trust] . . . is without any factual basis and is totally false.

when in truth and fact, as defendant PETER G. ROGAN well knew at the time of his affidavit:

he did readily have access to the assets of the Rogan Trust in the Bahamas;

In violation of Title 18, United States Code, Section 1621(2).

COUNT FOUR
(Obstruction of Justice)

The SPECIAL MARCH 2010 GRAND JURY further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.

2. Beginning no later than on or about December 21, 2006 and continuing thereafter, in the Northern District of Illinois, Eastern Division,

PETER G. ROGAN,

defendant herein, did corruptly influence, obstruct, and impede, and attempt to influence, obstruct and impede an official proceeding, namely, case number 02 C 3310 before the United States District Court for the Northern District of Illinois in which the United States sought to collect its approximately \$64,259,032 judgment, in that he filed and caused to be filed a declaration and statement under penalty of perjury, captioned "AFFIDAVIT" and dated December 20, 2006, which affidavit falsely claimed to the Court that:

- (1) he did not have and never had any control regarding the Rogan Trust in the Bahamas and its income or the assets in the Trust;
- (2) he did not have control over the Rogan Trust or the Trust's distributions to the beneficiaries; and
- (3) he did not readily have access to the assets of the Rogan Trust;

In violation of Title 18, United States Code, Section 1512(c)(2).

COUNT FIVE

(Perjury)

The SPECIAL MARCH 2010 GRAND JURY further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.

2. On or about August 6, 2009, in the Northern District of Illinois, Eastern Division, **FREDERICK M. CUPPY**, defendant herein, in a declaration and statement under penalty of perjury, captioned "DECLARATION OF FREDERICK M. CUPPY" and dated August 6, 2009, which declaration was filed in the United States District Court for the Northern District of Illinois in opposition to the United States litigation efforts to collect its approximately \$64,259,032 judgment in case number 02 C 3310, wilfully subscribed as true a material matter that he did not believe to be true, namely:

Paragraph 53: I do not nor have I had the authority to give instructions to the trustees as to the disposition of the PGR Trust [Rogan Trust] assets.

when in truth and fact, as defendant FREDERICK M. CUPPY well knew at the time of his affidavit:

he did in fact have and previously had authority to give instructions to the Trustee of the Rogan Trust as to the disposition of Trust assets;

In violation of Title 18, United States Code, Section 1621(2).

COUNT SIX
(Obstruction of Justice)

The Special March 2010 Grand Jury further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.

2. Beginning no later than on or about August 6, 2009 and continuing thereafter, in the Northern District of Illinois, Eastern Division,

FREDERICK M. CUPPY,

defendant herein, did corruptly influence, obstruct, and impede, and attempt to influence, obstruct and impede an official proceeding, namely, case number 02 C 3310 before the United States District Court for the Northern District of Illinois in which the United States sought to collect its approximately \$64,259,032 judgment, in that he filed and caused to be filed a declaration and statement under penalty of perjury, captioned "DECLARATION" and dated August 6, 2009, which declaration falsely claimed to the Court that:

- (1) he did not in fact exercise and had not exercised control over the Rogan Trust and its Trustee;
- (2) he did not in fact have and previously had no authority to give instructions to the Trustee of the Rogan Trust as to the disposition of Trust assets; and
- (3) he did not in fact have the authority to direct the Trustee of Rogan Trust and obligate the Trustee to accept and follow instructions from him and Florida Lawyer as to the administration of the Trust;

In violation of Title 18, United States Code, Section 1512(c)(2).

COUNT SEVEN
(Perjury)

The Special March 2010 Grand Jury further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.

2. On or about October 28, 2010, in the Northern District of Illinois, Eastern Division,

FREDERICK M. CUPPY,

defendant herein, having taken an oath to testify truthfully in a proceeding before the United States District Court for the Northern District of Illinois in connection with Dexia Crédit Local's litigation efforts to collect its approximately \$124,280,712 judgment in case number 02 C 8288, knowingly made a false material declaration, in that he provided the following answer to a question posed to him by an attorney for Dexia (underlined portion alleged as false):

Question: In fact, Mr. Cuppy, you also took steps to make sure that Oceanic wouldn't produce documents in response to Dexia's discovery efforts, didn't you?

Answer: No. I did not.

when in truth and fact, as defendant FREDERICK M. CUPPY well knew at the time of his declaration:

he had in fact taken steps to make sure that the Trustee of the Rogan Trust would not produce documents in response to Dexia's discovery efforts;

In violation of Title 18, United States Code, Section 1623(a).

COUNT EIGHT
(Obstruction of Justice)

The Special March 2010 Grand Jury further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.
2. Beginning no later than on or about October 28, 2010 and continuing thereafter, in the Northern District of Illinois, Eastern Division,

FREDERICK M. CUPPY,

defendant herein, did corruptly influence, obstruct, and impede, and attempt to influence, obstruct and impede an official proceeding, namely, case number 02 C 8288 before the United States District Court for the Northern District of Illinois in which Dexia Crédit Local sought to collect its approximately \$124,280,712 judgment, in that he provided the following false answer to a question posed to him by an attorney for Dexia (underlined portion alleged as false):

Question: In fact, Mr. Cuppy, you also took steps to make sure that Oceanic wouldn't produce documents in response to Dexia's discovery efforts, didn't you?

Answer: No. I did not.

In violation of Title 18, United States Code, Section 1512(c)(2).

COUNT NINE
(Perjury)

The Special March 2010 Grand Jury further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.

2. On or about October 29, 2010, in the Northern District of Illinois, Eastern Division,
FREDERICK M. CUPPY,
defendant herein, having taken an oath to testify truthfully in a proceeding before the United States District Court for the Northern District of Illinois in connection with Dexia Crédit Local's litigation efforts to collect its approximately \$124,280,712 judgment in case number 02 C 8288, and while having before him the following email during questioning:

September 17, 2004, email from CUPPY to OBAT Employee:

ALSO, IT WOULD BE HELPFUL IF YOU CAN ORALLY TELL [CHICAGO LAWYER] THAT NO DOCUMENTS WILL BE SENT TO ANYONE AND THAT NO INFORMATION WILL BE GIVEN OUT ABOUT THE MATTER. THAT WILL ALLOW HIM TO DISCLOSE THAT HE IS UNABLE TO GET ANY INFORMATION ABOUT THE TRUST. . . .

FRED CUPPY

knowingly made false material declarations in that he provided the following answers to questions posed to him by the Court (underlined portions alleged as false):

Court: I got a couple of questions, Mr. Cuppy.

Cuppy: Sure.

* * *

Court: Okay. And I know -- can you dig out that Exhibit 156. It was one you were looking at a few minutes ago. And I know you were asked questions about this before, but I just want to ask one further follow-up.

Cuppy: Okay.

* * *

Court: And so did you ever tell [OBAT Employee] in these words or in substance or did you ask [OBAT Employee] to tell [Chicago Lawyer] that no information would be given out about the trust and that no documents would be sent to anyone, ever? Whether it's in this e-mail or otherwise, in any way, shape or form did you tell [OBAT Employee] that in words or substance?

Cuppy: I don't remember that other than this e-mail as existing here.

Court: Okay. But that wasn't the question. I'm going to sit here until I get a direct answer to the question.

Cuppy: Okay. Because I don't remember --

Court: Did you ever in -- either in this e-mail or in any way, shape or form did you ever communicate to [OBAT Employee] not to give -- to tell [Chicago Lawyer] that no documents would be sent to anyone and that no information would be given out about the RPP Trust [sic]?

Cuppy: In this e-mail, if it's legitimate, yes. I didn't ever tell him orally anything.

Court: You didn't tell him orally, so did you tell him in any written way? I'm not asking you whether you think this -- I'm not asking you to comment on the legitimacy of the e-mail. I'm asking you did you ever tell [OBAT Employee] what I just described in any written kind of format at all?

Cuppy: Other than what this e-mail is, if it's legitimate, that's the only way.

Court: Okay.

Cuppy: The only way.

Court: Mr. Cuppy, you're old enough to remember Adlai Stevenson when he appeared, you know, in the United Nations during the Cuban missile crisis and he said, "I'm prepared to sit here until hell freezes over before I get an answer." You're old enough to remember that. I'm old enough to have seen videotapes of it. Okay? You keep answering my question by saying "if the e-mail is legitimate." I'm asking you a direct question. Forget about the e-mail. Did you ever communicate to [OBAT Employee] in any way, shape or form, oral, written, hand signals, smoke signals, whatever, that no documents were to be sent to anybody about the RPP Trust [sic] and that no

information was to be given out about the RPP Trust [sic]?

Cuppy: My memory doesn't allow me to say that except to the extent if this e-mail may be mine, and that's the only thing I could say. I don't have sufficient memory.

Court: All right. Those are all the questions I have. . . .

when in truth and fact, as defendant FREDERICK M. CUPPY well knew and remembered at the time of his declarations:

he in fact did advise OBAT Employee, both orally and by email, to tell Chicago Lawyer that no information would be given out about the Rogan Trust and that no documents would be sent outside the Rogan Trust except by specific instructions;

In violation of Title 18, United States Code, Section 1623(a).

COUNT TEN
(Obstruction of Justice)

The Special March 2010 Grand Jury further charges:

1. The allegations of paragraphs 1 through 34 of Count One are incorporated as though fully set forth herein.

2. Beginning no later than on or about October 29, 2010 and continuing thereafter, in the Northern District of Illinois, Eastern Division,

FREDERICK M. CUPPY,

defendant herein, did corruptly influence, obstruct, and impede, and attempt to influence, obstruct and impede an official proceeding, namely, case number 02 C 8288 before the United States District Court for the Northern District of Illinois in which Dexia Crédit Local sought to collect its approximately \$124,280,712 judgment, and while having before him the following email during questioning:

September 17, 2004, email from CUPPY to OBAT Employee:

ALSO, IT WOULD BE HELPFUL IF YOU CAN ORALLY TELL [CHICAGO LAWYER] THAT NO DOCUMENTS WILL BE SENT TO ANYONE AND THAT NO INFORMATION WILL BE GIVEN OUT ABOUT THE MATTER. THAT WILL ALLOW HIM TO DISCLOSE THAT HE IS UNABLE TO GET ANY INFORMATION ABOUT THE TRUST. . . .

FRED CUPPY

provided the following false answers to questions posed to him by the Court (underlined portions alleged as false):

Court: I got a couple of questions, Mr. Cuppy.

Cuppy: Sure.

* * *

Court: Okay. And I know -- can you dig out that Exhibit 156. It was one you were looking at a few minutes ago. And I know you were asked questions about this before, but I just want to ask one further follow-up.

Cuppy: Okay.

* * *

Court: And so did you ever tell [OBAT Employee] in these words or in substance or did you ask [OBAT Employee] to tell [Chicago Lawyer] that no information would be given out about the trust and that no documents would be sent to anyone, ever? Whether it's in this e-mail or otherwise, in any way, shape or form did you tell [OBAT Employee] that in words or substance?

Cuppy: I don't remember that other than this e-mail as existing here.

Court: Okay. But that wasn't the question. I'm going to sit here until I get a direct answer to the question.

Cuppy: Okay. Because I don't remember --

Court: Did you ever in -- either in this e-mail or in any way, shape or form did you ever communicate to [OBAT Employee] not to give -- to tell [Chicago Lawyer] that no documents would be sent to anyone and that no information would be given out about the RPP Trust [sic]?

Cuppy: In this e-mail, if it's legitimate, yes. I didn't ever tell him orally anything.

Court: You didn't tell him orally, so did you tell him in any written way? I'm not asking you whether you think this -- I'm not asking you to comment on the legitimacy of the e-mail. I'm asking you did you ever tell [OBAT Employee] what I just described in any written kind of format at all?

Cuppy: Other than what this e-mail is, if it's legitimate, that's the only way.

Court: Okay.

Cuppy: The only way.

Court: Mr. Cuppy, you're old enough to remember Adlai Stevenson when he appeared, you know, in the United Nations during the Cuban missile crisis and he said, "I'm prepared to sit here until hell freezes over before I get an answer." You're old enough to remember that. I'm old enough to have seen videotapes of it. Okay? You keep answering my question by saying "if the

e-mail is legitimate.” I’m asking you a direct question. Forget about the e-mail. Did you ever communicate to [OBAT Employee] in any way, shape or form, oral, written, hand signals, smoke signals, whatever, that no documents were to be sent to anybody about the RPP Trust [sic] and that no information was to be given out about the RPP Trust [sic]?

Cuppy: My memory doesn’t allow me to say that except to the extent if this e-mail may be mine, and that’s the only thing I could say. I don’t have sufficient memory.

Court: All right. Those are all the questions I have. . . .

In violation of Title 18, United States Code, Section 1512(c)(2).

A TRUE BILL:

FOREPERSON

UNITED STATES ATTORNEY