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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA,	)	Case No. 3:07-CR-00123-RRB
	)	
Plaintiff,	)	COUNT 1:
	)	CONSPIRACY TO DEFRAUD THE
vs.	)	UNITED STATES
	)	Vio. 18 U.S.C. §371
	)	
EUGENE GEORGE WARNER,	)	COUNT 2:
a/k/a Eugene George: Warner,	)	ATTEMPT TO INTERFERE WITH
a/k/a Eugene Three Rivers Warner,	)	ADMINISTRATION OF INTERNAL
	)	REVENUE LAWS
LORNA KEHAULANI WARNER,	)	Vio. 26 U.S.C. §7212(a)
a/k/a Kehaulani Warner,	)	
	)	COUNTS 3-6:
Defendants.	)	FALSE TAX RETURNS
	)	Vio. 26 U.S.C. §7206(1)
	)	
	)	COUNTS 7-8:
	)	BANKRUPTCY FRAUD
	)	Vio. 18 U.S.C. §152(2)&(3)
	)	
	)	COUNTS 9-26:
	)	MAIL FRAUD
	)	Vio. 18 U.S.C. §1341
	)	
	)	COUNT 27-37:
	)	FALSE CLAIMS
	)	Vio. 18 U.S.C. § 287
	)	

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SECOND SUPERSEDING INDICTMENT

The Grand Jury charges that:

INTRODUCTORY ALLEGATIONS

1. At all times material to this indictment, Defendants EUGENE G. WARNER and LORNA K. WARNER engaged in a course of conduct intended to evade the payment of lawful debts, conceal assets from creditors, and obstruct collection activities by those creditors. The defendants endeavored to evade these debts by concealing assets in nominee entities, so that their names did not appear as the owners of the property. They then failed to disclose their ownership of the property in documents filed with the United States District Court, the United States Bankruptcy Court, and the Internal Revenue Service. When creditors continued to pursue collection of the debts, the defendants made economic threats against the creditors, and mailed them fictitious documents which falsely claimed that the debts were eliminated, and demanded that the creditors send the defendants money.

2. During the time period covered by this Indictment, Defendants EUGENE G. WARNER and/or LORNA K. WARNER owed the following debts, among others, to the following individuals and entities:

CREDITOR'S NAME	TYPE OF DEBT	APPROXIMATE AMOUNT
Internal Revenue Service-Eugene	Income Taxes	\$500,000.00
Internal Revenue Service-Lorna	Income Taxes	\$154,000.00
Bank of America	Credit Card	\$15,000.00

CREDITOR'S NAME	TYPE OF DEBT	APPROXIMATE AMOUNT
Bank of America	Credit Card	\$12,000.00
Credit Union of Hawaii	GMC Truck Loan	\$17,000.00
Citi Cards	Credit Card	\$8,500.00
Household Credit Services	Credit Card	\$3,318.90
Discover Card	Credit Card	\$15,000.00
Elisabeth Anne Cole, M.D.	Medical Services	\$4,500.00
First Credit Solutions	Credit Card	\$10,000.00
Landmark Mortgage Services	Credit Card	\$16,500.00
Nation Wide Credit	Credit Card	\$2,600.00
Omni Financial Services	Financial Services	\$6,000.00
Atlantic Credit & Finance	Credit Card	\$3,500.00
Capitol Tax Relief	Financial Services	\$3,000.00
Countrywide	Mortgage-Hawaii	\$117,000.00
Alaska USA Federal Credit Union	Mortgage-Alaska	\$41,000.00
Wells Fargo Bank/Credit Union 1	Mortgage-Alaska	\$110,000.00
Orchid Manor Homeowners' Assn.	Dues & Fees-Hawaii	\$7,000.00

3. Defendants EUGENE G. WARNER and LORNA K. WARNER used fictitious business entities, known variously as “common law trusts” or “pure trust organizations” to hold real estate in Alaska and Hawaii and to open bank accounts, thereby concealing their ownership of the real property, and the income from that real property, as well as other property, from the Internal Revenue Service, the United States District Court, the

United States Probation and Pretrial Services Office, the United States Bankruptcy Court, and various private creditors to whom they owed lawful debts. These entities served to create the false impression that someone or something other than the defendants actually owned the property, while allowing the defendants to maintain actual control and reap the benefits of ownership.

4. The defendants concealed real property and bank accounts by holding them in the following names:

- a. KEHAULANI WARNER OHANA ORGANIZATION (KWOO);
- b. USA TOMORROW;
- c. ESCALERO HEALTH AND RECREATION ASSOCIATION (EHRA-01);
- d. WARNER WAGNER BANKS (WW BANKS);
- e. KW OF ALASKA (KWOA);
- f. K-W OHANA ASSOCIATION (KWOA);
- g. NURTURING WOMEN (NWH&R 03-01), later known as EAV-03; and
- h. WARNER HEALTH AND RECREATION CLUB (WHRC 02-01).

COUNT 1: CONSPIRACY TO DEFRAUD THE UNITED STATES

5. Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

6. From on or about May 10, 2000, until on or about July 31, 2008, in the District of Alaska, and elsewhere, Defendants EUGENE G. WARNER and LORNA K. WARNER did unlawfully and knowingly conspire, combine, confederate, and agree together and

with each other and with other individuals both known and unknown to the Grand Jury, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating through deceit, craft, trickery and dishonest means the lawful functions of the Internal Revenue Service (IRS) of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue, that is, income taxes.

7. In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed by one or both of the defendants in the District of Alaska, and elsewhere:

OVERT ACTS

a. On or about August 11, 1998, opening bank account #xxxxx359 in the name of "USA Tomorrow" at Wells Fargo Bank, with both defendants having signature authority.

b. Filing a financial affidavit in the United States District Court for the District of Alaska dated May 10, 2000, and filed on or about June 1, 2000, signed under penalty of perjury by defendant EUGENE G. WARNER, which under the question "PROPERTY: Do you own any real estate?" failed to disclose real estate located in Anchorage, Alaska; real estate located at 1308 Kumukoa St., Hilo, Hawaii held in the name of "KWOO"; real estate located at 355 Kalaniana'ole St., Hilo, Hawaii, Orchid Manor, # 303 held in the name of "USA TOMORROW"; and real estate located at 355 Kalaniana'ole St., Hilo, Hawaii, Orchid Manor, # 306 held in the name of "WW BANKS," all of which real estate was actually owned by the defendants.

c. Recording with the State of Hawaii Bureau of Conveyances, in the District of Hawaii, on or about August 1, 2000, a document dated July 12, 2000, titled “Minutes of U.S.A. Tomorrow, a Pure Trust Organization” in relation to real property located at 355 Kalanianaʻole St., Hilo, Hawaii, Orchid Manor, # 303, which stated that Defendant EUGENE G. WARNER was no longer a responsible party representing the trust.

d. Recording with the State of Hawaii Bureau of Conveyances, in the District of Hawaii, on or about September 21, 2000, a document dated August 4, 2000, in the District of Alaska, titled “Minutes of Warner Wagner Banks, a Pure Trust Organization” in relation to real property located at 355 Kalanianaʻole St., Hilo, Hawaii, Orchid Manor, # 306, which stated that Defendant EUGENE G. WARNER was no longer a responsible party representing the trust.

e. Sending to the IRS an “Affidavit of Incompetency” dated October 9, 2000, which stated, among other things, that the defendants did not spell their names in capital letters, that they did not understand why the Internal Revenue Code applied to them, and that the IRS had failed to provide notice that they were either “taxpayers” or “liable for a particular kinda tax.”

f. Opening the following bank accounts at Wells Fargo Bank at or near Sacramento, California, in the Eastern District of California, California on or about January 10, 2001:

#xxxxxxx864, in the name of “KWOA 01-01”

#xxxxxxx872, in the name of “WHRC 02-01”

#xxxxxxx880, in the name of “KWOO 04-01”

#xxxxxxx898, in the name of “NWH&R 03-01”.

Both defendants had signature authority on each of these accounts.

g. Transferring real property located in Anchorage, Alaska, from KWOO back to the defendants’ own names by quitclaim deed dated April 2, 2001. The same date, defendant LORNA K. WARNER quitclaimed her interest to defendant EUGENE G. WARNER, leaving him the sole owner of record.

h. On or about April 2, 2001, defendant EUGENE G. WARNER then used the property now back in his name to obtain a \$110,000 loan from Residential Mortgage, LLC, through First American Title of Alaska, on the real estate located in Anchorage, Alaska. These funds were used to pay off a previous mortgage held by James B. Nutter & Co. Residential Mortgage sold the loan to Credit Union One, whose mortgages are serviced by Wells Fargo Bank.

i. Transferring real property located at 1308 Kumukoa St., Hilo, Hawaii, from KWOO back to the defendants’ own names in a deed dated June 14, 2001, and recorded June 18, 2001.

j. Applying for a loan from U.S. Financial Mortgage Corporation secured by real property located at 1308 Kumukoa St., Hilo, Hawaii, listing defendant EUGENE G. WARNER as the “borrower” on a Uniform Residential Loan Application dated June 14, 2001.

k. Receiving net loan proceeds from U.S. Financial Mortgage Corporation in

the amount of \$96,862.60 pursuant to a loan settlement statement dated June 21, 2001.

l. Depositing \$96,862.60 with International Currency Limited of the Bahamas for the purpose of investing in foreign currency trading, and applying for an account in an application dated June 26, 2001.

m. Transferring real property located at 1308 Kumukoa St., Hilo, Hawaii, from the defendants' own names to KWOO in a deed dated June 14, 2001, and recorded August 8, 2001.

n. Obtaining a \$41,000 loan from Alaska USA Federal Credit Union through First American Title of Alaska on the real estate located in Anchorage, Alaska, on or about July 17, 2001.

o. Transferring title to real estate located in Anchorage, Alaska, to KWOA-01-01 in a deed dated August 17, 2001, executed August 20, 2001, and recorded August 21, 2001.

p. Sending a \$10,000 Bank of America Visa convenience check along with a signed letter dated January 30, 2002, requesting deposit into the KEHAULANI-WARNER OHANA ORGANIZATION account to International Currency Limited in Naples, Florida.

q. Providing a Collection Information Statement for Wage Earners and Self-Employed Individuals, Form 433-A, to the Internal Revenue Service dated August 20, 2002, which form was signed under penalty of perjury by both defendants and which was not true, correct, and complete, in that it omitted numerous assets owned by and under the



control of the defendants, including: real property located in Anchorage, Alaska and held in the name KWOA-01-01; real property located at 1308 Kumukoa St., Hilo, Hawaii, held in the name of “KWOO”; real property located at 355 Kalanianaole St., Hilo, Hawaii, Orchid Manor, # 303, held in the name of “USA TOMORROW”; real property located at 355 Kalanianaole St., Hilo, Hawaii, Orchid Manor, # 306, held in the name of “WW BANKS”; Wells Fargo Bank account #xxxxx359, in the name of “USA TOMORROW”; Wells Fargo Bank account #xxxxxxx872, in the name of “WHRC 02-01”; Wells Fargo Bank account #xxxxxxx898, in the name of “NWH&R 03-01”; Wells Fargo Bank account #xxxxxxx880, in the name of “KWOO”; Wells Fargo Bank account #xxxxxxx864, in the name of “KWOA 01-01”; or any interest in accounts held at International Currency Limited.

r. Opening account #xxxxxxx898 at Wells Fargo Bank in Alaska in the name of ESCALERO HEALTH & RECREATION ASSOCIATION d/b/a EHRA-01.

s. Filing a Chapter 13 petition in the United States Bankruptcy Court for the District of Alaska on April 18, 2003, In Re: Eugene G. Warner, case #A03-00417-DMD.

t. Moving for voluntary dismissal of the bankruptcy petition in In Re: Eugene G. Warner case #A03-00417-DMD in a request dated April 24, 2003, and filed April 28, 2003, resulting in an order of dismissal filed April 29, 2003.

u. Subscribing a 2002 U.S. Individual Income Tax Return, Form 1040, on July 12, 2003, which failed to report any income from rental real estate on Line 17 or Schedule E.

v. Changing Wells Fargo Bank account #xxxxxxx898 from the name “NWH&R 03-01” to the name “EAV-03” on July 25, 2003.

w. Subscribing delinquent 1999, 2000, and 2001 U.S. Individual Income Tax Returns, Forms 1040, on August 29, 2003, which failed to report any rental income from real estate on Line 17 or Schedule E.

x. Filing a Chapter 13 petition in the United States Bankruptcy Court for the District of Alaska on October 16, 2003, In Re: Eugene G. Warner, case number A03-01147-DMD.

y. Completing a Statement of Financial Affairs, Form 7, dated October 28, 2003, and filed with the United States Bankruptcy Court for the District of Alaska on October 30, 2003, in the case In Re: Eugene G. Warner, case #A03-01147-DMD, which was not true and correct in that it failed to disclose numerous assets owned by and under the control of the defendant, including: real property located in Anchorage, Alaska, and held in the name KWOA-01-01; real property located at 1308 Kumukoa St., Hilo, Hawaii, held in the name of “KWOO”; real property located at 355 Kalaniana'ole St., Hilo, Hawaii, Orchid Manor, # 303, held in the name of “USA TOMORROW”; real property located at 355 Kalaniana'ole St., Hilo, Hawaii, Orchid Manor, # 306, held in the name of “WW BANKS”; Wells Fargo Bank account #xxxxx359, in the name of “USA

TOMORROW”; Wells Fargo Bank account #xxxxxxx872, in the name of “WHRC 02-01”; Wells Fargo Bank account #xxxxxxx898, in the name of “EAV-03”; Wells Fargo Bank account #xxxxxxx880, in the name of “KWO0”; Wells Fargo Bank account #xxxxxxx864, in the name of “KWOA 01-01”; Wells Fargo Bank account # xxxxxxx898, in the name of “EHRA-01”; any rental income from the aforementioned real property, or any interest in accounts held at International Currency Limited.

z. Providing false sworn testimony by Defendant EUGENE G. WARNER in a Section 341 Meeting of Creditors held on December 18, 2003 in his bankruptcy case, In Re: Eugene G. Warner, case number A03-01147-DMD, by falsely swearing that he owned no property in Hawaii, and that he had sold any previously owned rental property many years before, when in fact the defendant knew that he still owned real property in Hawaii, and had not sold it.

aa. Mailing correspondence to the IRS on or about November 14, 2007, which included a copy of the original indictment in this case, and purported to appoint Joseph Saladino of Boise, Idaho, as “fiduciary” responsible for litigating the defendants’ tax liabilities. The correspondence asserted that the defendants were formerly the “owners” who received and controlled the income of the EUGENE G. WARNER and LORNA KEHAULANI WARNER “estates” and purported to assign receipt and control of their income and liabilities to Saladino. Saladino was indicted in the District of Oregon for tax crimes in December 2007.

All in violation of Title 26, United States Code, Section 7201.

COUNT 2: OBSTRUCTION OF THE IRS

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

8. Beginning on or about June 10, 2002, and continuing thereafter up to and including July 31, 2008, in the District of Alaska, and elsewhere, the Defendants, EUGENE G. WARNER and LORNA KEHAULANI WARNER, did corruptly endeavor to intimidate and impede officers of the United States acting in their official capacities under Title 26, United States Code, and did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws by:

ACTS

a. Sending a letter dated June 10, 2002, to their son-in-law who was then managing real estate for the defendants and who had advised the defendants that he had received a notice of levy from the IRS in the amount of \$544,559.66, in which letter the defendant EUGENE G. WARNER instructed his son-in-law to “not withhold money from what you owe me based on whatever ‘notice of levy’ an Internal Revenue Service agent or officer sent to you” and threatening that if the son-in-law complied with the levy he might be in “jeopardy” of “civil liability” or criminal prosecution for “conversion” or “conspiracy.”

b. Presenting to the IRS an “ORDER” purportedly issued “In The GRAND NATIONAL COUNCIL OF CONFEDERATED NATIONS FOR CHEROKEE NATIONS WEST” signed by “Robert Ferguson: King, Associate Justice” awarding

defendant EUGENE G. WARNER, “a Sovereign,” a “DEFAULT JUDGMENT” in the amount of “ONE MILLION FIVE HUNDRED THOUSAND U.S. DOLLARS plus interest in the amount of 25% apr compounded daily beginning December 28, 2003 and continuing until paid in full to Eugene George Warner as restitution and partial nontaxable damages,” and ordering Respondents “United States of America, Inc., et. Al., a Private Corporation” to “immediately cease and desist all actions” against the defendant or his property.

c. Recording with the State of Alaska a sworn “COMMERCIAL AFFIDAVIT” signed by both defendants and dated December 17, 2003, stating that the defendants are not “taxpayers” but are rather “nontaxpayers” and that as of December 28, 2003, the IRS will owe the defendants “ONE MILLION FIVE HUNDRED THOUSAND U.S. DOLLARS plus interest in the amount of 25% apr compounded daily beginning December 28, 2003, and continuing until paid in full to Eugene & Kehaulani Warner as restitution and partial nontaxable damages....”

d. Providing to the IRS, specifically addressed to an attorney and revenue officer attempting to collect taxes from defendant, a letter dated November 7, 2004, and signed and notarized November 9, 2004, declaring that KWOO is not a nominee of the defendant, that any liens placed against property in Hawaii are “void” and that there is now “great jeopardy upon the IRS and its agents so involved in placing said liens.”

e. Mailing to the IRS an envelope postmarked November 18, 2004, containing a document titled “Declaration of Clarification” declaring that particular IRS employees

were in violation of various criminal laws, demanding payment of “FOUR MILLION FIVE HUNDRED THOUSAND U.S. DOLLARS (\$4,500,000) plus interest” and an additional \$10,000 each day that the “crime should continue to occur” beginning November 24, 2004, and purporting to issue a “PROTECTIVE ORDER” prohibiting the IRS or the State of Alaska from ever coming within one mile of the defendant, removing “even one dollar” from his retirement, and entitling him to be “EXEMPT” from withholding taxes forever.

f. Causing to be mailed to the IRS Ogden Service Center on April 4, 2005, copies of the above referenced “ORDER” and “COMMERCIAL AFFIDAVIT” along with a “NOTICE” signed by the defendant, asserting that he is a native American Indian, and again demanding that the “Court Order” issued by “Tribal Judge, Robert King” in 2003 be followed.

All in violation of Title 26, United States Code, Section 7212(a).

COUNT 3: FALSE TAX RETURN

9. On or about August 29, 2003, in the District of Alaska, the Defendants, EUGENE GEORGE WARNER and LORNA KEHAULANI WARNER, did willfully make and subscribe a 1999 U.S. Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said tax return they did not believe to be true and correct as to every material matter in that the said tax return failed to report \$37,855.24 in taxable retirement benefits from the State of Alaska on Line 7, failed to report any income from

rental real estate on Line 17 or Schedule E, and demanded a refund in the amount of \$907 on Line 66a, whereas, as the defendants then and there well knew and believed, they had received taxable retirement benefits and rental income from real estate in Hawaii, and was not entitled to a refund.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 4: FALSE TAX RETURN

10. On or about August 29, 2003, in the District of Alaska, the Defendants, EUGENE GEORGE WARNER and LORNA KEHAULANI WARNER did willfully make and subscribe a 2000 U.S. Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said tax return they did not believe to be true and correct as to every material matter in that the said tax return failed to report \$38,781.54 in taxable retirement benefits from the State of Alaska on Line 7, failed to report any income from rental real estate on Line 17 or Schedule E, and demanded a refund in the amount of \$128 on Line 67a, whereas, as the defendants then and there well knew and believed, they had received taxable retirement benefits and rental income from real estate in Hawaii, and were not entitled to a refund.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 5: FALSE TAX RETURN

11. On or about August 29, 2003, in the District of Alaska, the Defendants, EUGENE GEORGE WARNER and LORNA KEHAULANI WARNER, did willfully make and

subscribe a 2001 U.S. Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said tax return they did not believe to be true and correct as to every material matter in that the said tax return failed to report \$39,459.36 in taxable retirement benefits from the State of Alaska on Line 7, failed to report any income from rental real estate on Line 17 or Schedule E, and demanded a refund in the amount of \$955 on Line 68a, whereas, as the defendant then and there well knew and believed, they had received taxable retirement benefits and rental income from real estate in Hawaii, and were not entitled to a refund.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 6: FALSE TAX RETURN

12. On or about July 12, 2003, in the District of Alaska, the Defendants, EUGENE GEORGE WARNER and LORNA KEHAULANI WARNER, did willfully make and subscribe a 2002 U.S. Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said tax return they did not believe to be true and correct as to every material matter in that the said tax return failed to report \$33,678 in taxable retirement benefits from the State of Alaska on Line 7, failed to report any income from rental real estate on Line 17 or Schedule E, and demanded a refund in the amount of \$570 on Line 71a, whereas, as the defendant then and there well knew and believed, they had received taxable retirement benefits and rental income from real estate in Hawaii, and



were not entitled to a refund.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 7: BANKRUPTCY FRAUD

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

13. On or about October 30, 2003, in the District of Alaska, the defendant, EUGENE G. WARNER, did knowingly and fraudulently make a materially false declaration, certificate, verification, or statement under penalty of perjury in and in relation to a case under Title 11 of the United States Code, In Re: Eugene George Warner, case number A03-01147-DMD, by submitting Schedules of Assets and Liabilities and a Statement of Financial Affairs, in which the defendant fraudulently failed to disclose all bank accounts he had maintained within two years immediately preceding the filing of the bankruptcy petition, and other assets in which he held an interest, including real property located in Anchorage, Alaska and held in the name KWOA-01-01; real property located at 1308 Kumukoa St. Hilo, Hawaii, held in the name of "KWOO"; real property located at 355 Kalaniana'ole St., Hilo, Hawaii, Orchid Manor, # 303, held in the name of "USA TOMORROW"; real property located at 355 Kalaniana'ole St., Hilo, Hawaii, Orchid Manor, # 306, held in the name of "WW BANKS"; Wells Fargo Bank account #xxxxx359, in the name of "USA TOMORROW"; Wells Fargo Bank account #xxxxxxx872, in the name of "WHRC 02-01"; Wells Fargo Bank account #xxxxxxx880, in the name of "KWOO"; Wells Fargo Bank account #xxxxxxx864, in the name of

“KWOA 01-01”; Wells Fargo Bank account #xxxxxxx898, in the name of “EHRA-01”; any rental income from the aforementioned real property, and any interest in accounts held at International Currency Limited.

All in violation of Title 18, United States Code, Section 152(3).

COUNT 8: BANKRUPTCY FRAUD

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

14. On or about December 18, 2003, in the District of Alaska, the defendant, EUGENE G. WARNER, did knowingly and fraudulently make a materially false oath in and in relation to a case under Title 11 of the United States Code, In Re: Eugene George Warner, case number A03-01147-DMD, by falsely testifying under oath during a Section 341 meeting of creditors before the case trustee that he owned no property in Hawaii, and that he had sold any previously owned rental property ten years before, when in fact the defendant knew that he still owned real property in Hawaii, and had not sold it.

All in violation of Title 18, United States Code, Section 152(2).

COUNTS 9-16: MAIL FRAUD

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

15. On or about the dates listed below, the Defendant, EUGENE G. WARNER, within the District of Alaska and elsewhere, did devise a material scheme or artifice to defraud

and to obtain monies by means of materially false and fraudulent pretenses. The purpose of the scheme was to impede the foreclosure of the defendant's residence in Alaska and eliminate debts owed to other creditors by economic threats and fraudulent demands for money.

16. The defendant owed money to the targets of the scheme, as listed in Paragraph 2 of this Indictment.

17. On or about the dates listed below, in the District of Alaska, Defendant EUGENE G. WARNER, having devised the above described scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, for the purpose of executing and in order to effect the scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, did knowingly cause to be sent, delivered, and moved by the United States Postal Service, certified mail, return receipt requested, "COMMERCIAL AFFIDAVITS" falsely claiming that he was a creditor, not a debtor, with respect to the organizations and demanding the amount of money listed below, and which were recorded with the State of Alaska Recorder's Office, with each mailing identified by date, amount, and victim organization alleged as a separate and distinct count:

#	DATE	AMOUNT	VICTIM ORGANIZATION	RETURN RECEIPT #
9	2/24/04	\$1,260,000	Residential Mortgage, LLC	70032260000018704590
10	2/24/04	\$1,260,000	Wells Fargo Home Mortgage	70032260000018704600
11	2/24/04	\$1,260,000	James B. Nutter & Company	70032260000018704610

12	2/24/04	\$1,260,000	First American Title of Alaska	70032260000018704624
13	2/24/04	\$960,400	U.S. Financial Mortgage	70032260000018704655
14	2/24/04	\$960,400	Countrywide	70032260000018704662
15	2/25/04	\$87,000	Island Chevrolet	70032260000018704670
16	2/25/04	\$87,000	Credit Union of Hawaii	70032260000018704686

All in violation of Title 18, United States Code, Section 1341.

COUNT 17: MAIL FRAUD

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

18. In or about 2004, the Defendants, EUGENE G. WARNER and LORNA K.

WARNER, within the District of Alaska and elsewhere, did devise a material scheme or artifice to defraud and to obtain monies by means of materially false and fraudulent pretenses. The purpose of the scheme was to eliminate debts owed to creditors by economic threats and fraudulent demands for money.

19. The defendants owed money to Bank of America for credit card debts, as listed in Paragraph 2 of this Indictment.

20. On or about April 12, 2004, in the District of Alaska, Defendants EUGENE G. WARNER and LORNA K. WARNER, having devised the above described scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, for the purpose of executing and in order to effect the scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, did knowingly cause to be sent,

delivered, and moved by the United States Postal Service, certified mail, return receipt requested #7003226000018704856, a “COMMERCIAL AFFIDAVIT” falsely claiming that they were a creditor, not a debtor, with respect to Bank of America and demanding the payment of \$36,822.

All in violation of Title 18, United States Code, Section 1341.

COUNTS 18-19 MAIL FRAUD

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

21. On or about the dates listed below, Defendant EUGENE G. WARNER, within the District of Alaska and elsewhere, did devise a material scheme or artifice to defraud and to obtain monies by means of materially false and fraudulent pretenses. The purpose of the scheme was to impede the foreclosure of the defendant’s residence in Alaska.

22. The defendant owed money to Wells Fargo Bank and Credit Union 1 in connection with a mortgage on his residence in Alaska. Groh Eggers LLC was a law firm representing the creditors in the foreclosure of defendant’s Alaska residence.

23. On or about the dates listed below, in the District of Alaska, Defendant EUGENE G. WARNER, having devised the above described scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, for the purpose of executing and in order to effect the scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, did knowingly cause to be sent, delivered, and moved by the United States Postal Service, false and fictitious documents styled “International Bill

of Exchange” in an attempt to pay off the mortgage on defendant’s residence in Alaska.

#	DATE	AMOUNT	VICTIM ORGANIZATION
18	12/2/04	\$111,042.00	Credit Union 1/ Wells Fargo Home Mtg.
19	2/8/05	\$128,476.06	Credit Union 1 /Groh Eggers LLC

All in violation of Title 18, United States Code, Section 1341.

COUNTS 20-21: MAIL FRAUD

24. On or about February 14, 2005, the Defendant, EUGENE G. WARNER, within the District of Alaska and elsewhere, did devise a material scheme or artifice to defraud and to obtain monies by means of materially false and fraudulent pretenses from Wells Fargo Home Mortgage;, Residential Mortgage, LLC,; James B. Nutter & Company; and First American Title of Alaska. The purpose of the scheme was to impede the foreclosure of the defendant’s residence in Alaska.

25. It was part of the scheme and artifice to defraud that defendant owed money to Wells Fargo Home Mortgage, as evidenced by mortgage records. At that time, Wells Fargo Home Mortgage was attempting to foreclose of defendant’s property, located in Anchorage, Alaska.

26. It was further a part of the scheme to defraud that the defendant EUGENE G. WARNER obtained an “ORDER” purportedly issued “In The GRAND NATIONAL COUNCIL OF CONFEDERATED NATIONS FOR CHEROKEE NATIONS WEST” signed by “Robert Ferguson: King, Associate Justice” awarding the defendant, “a Sovereign,” a “DEFAULT JUDGMENT” in the amount of “ONE MILLION TWO

HUNDRED AND SIXTY THOUSAND U.S. DOLLARS plus interest in the amount of 25% apr compounded daily beginning March 10, 2004 and continuing until paid in full to Eugene George Warner as restitution and partial nontaxable damages,” and ordering Respondents to “immediately cease and desist all actions” against the defendant or his property.

27. On or about February 14, 2005, in the District of Alaska, Defendant EUGENE G. WARNER, having devised the above described scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, for the purpose of executing and in order to effect the scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, did knowingly cause to be sent, delivered, and moved by the United States Postal Service, an “INVOICE” demanding payment of \$1,260,000.00 plus interest for a total of \$1,617,733.58 and offering a ten percent discount if the invoice were paid by March 1, 2005, with each mailing alleged as a separate and distinct count:

#	VICTIM ORGANIZATION
20	Wells Fargo Home Mortgage
21	First American Title of Alaska

All in violation of Title 18, United States Code, Section 1341.

COUNTS 22-26: MAIL FRAUD

Paragraphs 1 through 4 of this Indictment are hereby incorporated as if fully restated herein.

On or about the dates listed below, the Defendant, EUGENE G. WARNER, within the District of Alaska and elsewhere, did devise a material scheme or artifice to defraud and to obtain monies by means of materially false and fraudulent pretenses. The purpose of the scheme was to impede the foreclosure of the defendant's real property in Hawaii and eliminate debts owed to the Orchid Manor Homeowners' Association by economic threats and fraudulent demands for money.

28. The defendant owed money to the Orchid manor association, as listed in Paragraph 2 of this Indictment, for delinquent homeowners' fees. On or about March 11, 2003, the defendant obtained a worthless "award" from the National Arbitration Council, Inc., based in O'Brien, Florida, which purported to "order" AOO Orchid Manor to pay the defendant \$5,398.85.

29. On or about the dates listed below, in the District of Alaska and elsewhere, Defendant EUGENE G. WARNER, having devised the above described scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, for the purpose of executing and in order to effect the scheme and artifice to defraud and to obtain monies by means of false and fraudulent pretenses, did knowingly cause to be sent, delivered, and moved by the United States Postal Service, "COMMERCIAL AFFIDAVITS" falsely claiming that he was a creditor, not a debtor, with respect to the organizations and demanding the amount of money listed below, and which were recorded with the State of Hawaii Bureau of Conveyances, or an "INVOICE" which



referenced the aforementioned affidavit, with each mailing identified by date, amount, and victim organization alleged as a separate and distinct count:

#	DATE	AMOUNT	VICTIM ORGANIZATION	RETURN RECEIPT #
22	9/26/06	\$17,623	David Houck; Orchid Manor Association, Hilo, HI	70053110000385357974
23	9/26/06	\$17,623	Nancy T. Roney; Management Consultants Hawaii, Kona, HI	70053110000385357981
24	9/26/06	\$17,623	Susan Sunada; Hawaiian (sic) Management Co., Honolulu	70053110000385357998
25	12/2/06	\$16,407.78	Shirley Perreira; AOO Orchid Manor, Hilo, HI	n/a
26	1/3/07	\$17,623	Shirley Perreira; AOO Orchid Manor, Hilo, HI	n/a

All in violation of Title 18, United States Code, Section 1341.

COUNTS 27-37: FALSE CLAIMS

30. On or about each of the dates listed below, the defendants, EUGENE G. WARNER and LORNA K. WARNER, made and presented to the United States Treasury Department a claim against the United States for payment of a refund of taxes in the amounts listed, which they then and there knew to be false, fictitious, and fraudulent. The defendants made the claims by preparing and causing to be prepared, Amended U.S. Individual Income Tax Returns, Form 1040X, which was presented to the United States Treasury Department, through the Internal Revenue Service.

Count	Date Signed	Tax Year	Refund Claimed
27	January 11, 2006	1989	\$12,353
28	January 5, 2006	1991	\$3,830
29	January 5, 2006	1992	\$787
30	January 5, 2006	1993	\$995
31	January 5, 2006	1994	\$308
32	January 5, 2006	1997	\$402
33	January 5, 2006	1999	\$991
34	January 5, 2006	2000	\$128
35	January 5, 2006	2001	\$955
36	January 5, 2006	2002	\$3,026
37	January 5, 2006	2003	\$1,813

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All in violation of Title 18, United States Code, Section 287.

A TRUE BILL.

s/ Grand Jury Foreperson  
GRAND JURY FOREPERSON

s/Thomas C. Bradley  
THOMAS C. BRADLEY  
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s/ Karen L. Loeffler  
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DATED: 3/5/2009