

FILED
 LUCAS COUNTY
 2006 APR 18 P 3:29
 COMMON PLEAS COURT
 BERNIE QUILTER
 CLERK OF COURTS
 IN THE COURT OF COMMON PLEAS, LUCAS COUNTY, OHIO

STATE OF OHIO,
 Plaintiff,

* CASE NO. CR 06-1348

vs.

* Judge Thomas J. Osowik

THOMAS W. NOE,
 Defendant.

* BILL OF PARTICULARS

*

John J. Weglian (#0020674)
 Assistant Prosecuting Attorney
 Lucas County Courthouse
 Toledo, Ohio 43624
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The undersigned, assistant prosecuting attorney, pursuant to Rule 7 (E) of the Ohio Rules of Criminal Procedure, hereby provides the following Bill of Particulars with respect to the above-captioned cause.

COUNT 1

During the period from March 31, 1998, through May 26, 2005, the defendant, in concert with [REDACTED], engaged in a pattern of conduct involving the theft offenses, forgeries, tampering with records, and money laundering charges which are set forth in Counts 2-53 below.

With respect to Counts 2-31, the following portions of the definitions of "deprive" set forth in § 2913.01 (C) are applicable to each count:

(1) to withhold property of another permanently, or for a period that appropriates a substantial portion of its value or use; and/or

(2) to dispose of property so as to make it unlikely that the owner will recover it; and/or

(3) to accept, use, or appropriate money or property with purpose not to give proper consideration in return for the money or property and without reasonable justification or excuse for not giving proper consideration.

COUNT 2

On or about April 1, 1998, the defendant issued Check No. 3388 in the amount of \$25,000.00, Check No. 3394 in the amount of \$20,000.00, and Check No. 3395 in the amount of \$25,000.00 to Paul Vesoulis from the Vintage Coins & Cards checking account at National City Bank, Account No. [REDACTED], using funds which were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund. Without any consideration, the defendant transferred \$1,375,000.00 from the Capital Coin Fund account on March 31, 1998, to the Vintage Coins & Cards checking account and knowingly used \$95,000.00 of the Capital Coin Fund money to repay Paul Vesoulis \$95,000.00 that Vesoulis had provided to the defendant in 1995 or 1996 for the purpose of investing in coins. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from Mr. Vesoulis in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 3

On or about April 1, 1998, the defendant transferred \$95,000.00 to Paul Vesoulis knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 2 above.

COUNT 4

On or about April 3, 1998, the defendant issued Check No. 3020 in the amount of \$5,000.00, Check No. 3022 in the amount of \$5,500.00 to Jim Bremer, and Check No. 3021 in the amount of \$5,000.00 and Check No. 3023 in the amount of \$5,500.00 to John Bremer from the Vintage Coins & Cards checking account at National City Bank, Account No. [REDACTED], using funds which were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund.

Without any consideration, the defendant transferred \$1,375,000.00 from the Capital Coin Fund account on March 31, 1998, to the Vintage Coins & Cards checking account and knowingly used \$21,000.00 of the Capital Coin Fund money to repay James Bremer and John Bremer \$21,000.00 that they had provided to the defendant prior to that time as a cash loan. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from either James or John Bremer in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 5

On or about April 3, 1998, the defendant transferred \$21,000.00 to James Bremer and John Bremer knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 4 above.

COUNT 6

On or about March 31, 1998, the defendant transferred \$396,470.66 from the Vintage Coins & Cards checking account at National City Bank to National City Bank to make a payment on the line of credit on the pre-existing indebtedness of Vintage Coins and Cards which the defendant's company had at National City Bank, using funds which were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund. Without any consideration, the defendant transferred \$1,375,000.00 from the Capital Coin Fund account on March 31, 1998, to the Vintage Coins & Cards checking account and knowingly used \$396,470.66 of the Capital Coin Fund money to pay the line of credit which his company owed to National City Bank for pre-existing debts. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from National City Bank in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 7

On or about March 31, 1998, the defendant transferred \$396,470.66 to National City Bank in payment of his company's line of credit owed to National City Bank knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 6 above.

COUNT 8

On or about April 4, 1998, the defendant transferred \$50,000.00 from the Vintage Coins & Cards checking account at National City Bank to National City Bank to make a payment on the line of credit on the pre-existing indebtedness of Vintage Coins and Cards which the defendant's company had at National City Bank, using funds which were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund. Without any consideration, the defendant transferred \$1,375,000.00 from the Capital Coin Fund account on March 31, 1998, to the Vintage Coins & Cards checking account and knowingly used \$50,000.00 of the Capital Coin Fund money to pay the line of credit which his company owed to National City Bank for pre-existing debts. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from National City Bank in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 9

On or about April 4, 1998, the defendant transferred \$50,000.00 to National City Bank in payment of his company's line of credit owed to National City Bank knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 8 above.

COUNT 10

On or about March 31, 1998, the defendant issued Check No. 3387 in the amount of \$135,000.00, from the Vintage Coins & Cards checking account at National City Bank, Account No. [REDACTED], to himself using funds which were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund. Without any consideration, the defendant transferred \$1,375,000.00 from the Capital Coin Fund account on March 31, 1998, to the Vintage Coins & Cards checking account and knowingly used \$135,000.00 of the Capital Coin Fund money to pay himself money which he was not entitled to for any reason. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from the defendant in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 11

On or about March 31, 1998, the defendant transferred \$135,000.00 to himself without any valuable consideration therefore knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 10 above.

COUNT 12

During the period from March 31, 1998, through September 15, 2003, the defendant transferred to himself or his company, Vintage Coins and Cards and later Vintage Coins and Collectibles for alleged inventory purchases an amount in excess of \$100,000.00 without providing any valuable consideration. The funds used by the defendant were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund and Capital Coin Fund II solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund. Without any consideration, the defendant transferred more than \$100,000.00 out of the Capital Coin Fund account from March 31, 1998, through September 15, 2003, to the Vintage Coins & Cards checking account and/or himself and knowingly used more than \$100,000.00 of the Capital Coin Fund money to pay himself or his company money which neither he nor his company was entitled to for any reason. The defendant fraudulently represented these transactions as a "coin purchases," but no coins were purchased from the defendant or his company in regard to these transactions. The defendant knowingly obtained and exerted control over these funds beyond the

scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 13

From March 31, 1998, through September 15, 2003, the defendant transferred more than \$100,000.00 to himself or his company without any valuable consideration therefore knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 12 above.

COUNT 14

On or about August 1, 2001, the defendant transferred \$2,000,000.00 of the \$25,000,000.00 capital contribution which was forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund II to the Vintage Coins & Collectibles checking account at National City Bank, Account No. [REDACTED] without any valuable consideration. The defendant then issued Check No. 8651 in the amount of \$10,000.00 from the Vintage Coins & Cards checking account at National City Bank, Account No. [REDACTED], to Capital Coin Fund II using \$10,000.00 of the \$2,000,000.00 he had transferred from Capital Coin Fund II and represented that check as the capital contribution to Capital Coin Fund II that he was required to make under the terms of the contract with the Ohio Bureau of Worker's Compensation and the Operating Agreement for Capital Coin Fund II. That \$2,000,000.00 had been transferred to Vintage Coins and Cards solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund II, not for the defendant's capital contribution. Neither the defendant nor his company was entitled to the \$10,000.00 for any reason. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from the defendant or his company in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 15

On or about August 1, 2001, the defendant transferred \$10,000.00 of the \$25,000,000.00 contributed to Capital Coin Fund II by the Ohio Bureau of Workers' Compensation for the purpose of paying the \$10,000.00 capital contribution which the defendant's company, Vintage Coins & Collectibles, owed to Capital Coin Fund II as a result of the Operating Agreement between the Ohio Bureau of Workers' Compensation and Vintage Coins & Collectibles knowing that the money had been obtained as a result of the commission of a theft offense with the

purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 14 above.

COUNT 16

On or about August 1, 2001, the defendant transferred \$393,000.00 from the Vintage Coins & Collectibles checking account at National City Bank to National City Bank to make a payment on the line of credit on the pre-existing indebtedness of Vintage Coins and Collectibles which the defendant's company had at National City Bank, using funds which were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund II for the purpose of investing in numismatic items and other alternative investments for the benefit of the Capital Coin Fund II. Without any consideration, the defendant transferred \$2,000,000.00 from the Capital Coin Fund II account on August 1, 2001, to the Vintage Coins & Collectibles checking account and knowingly used \$393,000.00 of the Capital Coin Fund money to pay the line of credit which his company owed to National City Bank for pre-existing debts. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from National City Bank in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property

COUNT 17

On or about August 1, 2001, in Lucas County, Ohio, the defendant transferred \$393,000.00 to National City Bank in payment of his company's line of credit owed to National City Bank knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 16 above.

COUNT 18

On or about August 1, 2001, the defendant transferred \$2,000,000.00 of the \$25,000,000.00 capital contribution which was forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund II to the Vintage Coins & Collectibles checking account at National City Bank, Account No. [REDACTED] without any valuable consideration. The defendant then issued Check No. 8569 in the amount of \$17,000.00 from the Vintage Coins & Collectibles checking account at National City Bank, Account No. [REDACTED], to 2003 US Senior Open using \$17,000.00 of the \$2,000,000.00 he had transferred from Capital Coin Fund II, and he used those funds for the purpose of paying expenses on behalf of himself and/or his business for the 2003 Senior Open held at the Inverness Club in Toledo, Ohio, that year. That \$2,000,000.00 had been

transferred to Vintage Coins and Collectibles for the purpose of investing in numismatic items and other alternative investments for the benefit of the Capital Coin Fund II, not for the defendant's sponsorship of the senior US Open. Neither the defendant nor his company was entitled to the \$17,000.00 for any reason. The defendant fraudulently represented this transaction as a "coin purchase," but no coins were purchased from the defendant or his company in regard to this transaction. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 19

On or about August 1, 2001, the defendant transferred \$17,000.00 to the 2003 US Senior Open in payment for expenses relating to his sponsorship of the 2003 US Senior Open knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 18 above.

COUNT 20

On or about August 1, 2001, the defendant transferred \$2,000,000.00 of the \$25,000,000.00 capital contribution which was forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund II to the Vintage Coins & Collectibles checking account at National City Bank, Account No. [REDACTED] without any valuable consideration. Thereafter, on or about August 22, 2001, the defendant transferred approximately \$786,000.00 of that money that was to be used for Capital Coin Fund II to the Ohio Bureau of Workers' Compensation and represented that sum to be profits earned by and paid out of the original Capital Coin Fund, which hereafter will be referred to as Capital Coin Fund I. The defendant made this fraudulent transfer knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity.

COUNT 21

On or about March 15, 2005, the defendant represented that Rare Coin Enterprises, a wholly owned subsidiary of Capital Coin Fund I, which was being managed by the defendant purchased a 1910 \$20 Matte gold coin by trade for the benefit of the Capital Coin Fund I for the price of \$610,000.00 from Brian Hendelson as reflected in Rare Coin Enterprises Purchase ID: VTP0000485. The coin was graded by NGC as a PR 66 and had the Serial Number of 1721100004, and had the coin identification number of VT54991577 from Vintage Coins and

Collectibles. The coin was listed in the Rare Coin Enterprises inventory for 2005 that was prepared for the Bureau of Workers' Compensation on or about May 24, 2005, but the coin was not at Vintage Coins and Collectibles on May 26, 2005, at the time a search warrant was executed at Vintage Coins and Collectibles' place of business.

COUNT 22

On or about May 24 of 2005, [REDACTED] in concert with and/or acting at the directions of the defendant prepared an inventory of coins belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises which, at the directions of the defendant's counsel, was supposed to include only those coins which physically existed at defendant's place of business at Vintage Coins and Collectibles. That inventory included the coin described in Count 21 as an item owned by Rare Coin Enterprises. That inventory was prepared on approximately May 24, 2005, but the coin more fully described in Count 21 was not among the coins which were confiscated as a result of the execution of a search warrant on May 26, 2005. Sometime between the preparation of the inventory on or about May 24, 2005, that coin was removed from the Vintage Coins and Collectibles facility by the defendant, and the inventory presented to representatives of the Ohio Bureau of Workers' Compensation on May 26, 2005, falsely included that coin, and the defendant knew that that coin had been removed from the inventory prior to providing that inventory to the representatives of the Ohio Bureau of Workers' Compensation with purpose to defraud by falsifying a writing that belonged to the State of Ohio.

COUNT 23

On or about May of 2005, [REDACTED] in concert with and/or acting at the directions of the defendant prepared an inventory of coins belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises which, at the directions of the defendant's counsel, was supposed to include only those coins which physically existed at defendant's place of business at Vintage Coins and Collectibles. That inventory included the coin described in Count 21 as an item owned by Rare Coin Enterprises. That inventory was prepared on approximately May 24, 2005, but the coin more fully described in Count 21 was not among the coins which were confiscated as a result of the execution of a search warrant on May 26, 2005. Sometime between the preparation of the inventory on or about May 24, 2005, that coin was removed from the Vintage Coins and Collectibles facility by the defendant, and the inventory presented to representatives of the Ohio Bureau of Workers' Compensation on May 26, 2005, falsely included that coin, and the defendant knew that that coin had been removed from the inventory prior to providing that inventory to the representatives of the Ohio Bureau of Workers' Compensation with purpose to defraud by falsifying that document, and the value of the items contained in that writing was more than \$100,000.00.

COUNT 24

On or about June of 2002, [REDACTED] in concert with and/or acting at the directions of the defendant, prepared an inventory of coins purportedly belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises and which purported to include all the coins which were owned by Capital Coin Fund I, Capitol Coin Fund II, and Rare Coin Enterprises at the location of Vintage Coins and Collectibles in Lucas County, Ohio. That inventory included coins which did not belong to either Capital Coin Fund I, Capital Coin Fund II, or Rare Coin Enterprises that were obtained by the defendant and/or [REDACTED] acting at the direction of the defendant for the purpose of deceiving the Ohio Bureau of Workers' Compensation as to the value and the assets held by the defendant on behalf of the Ohio Bureau of Workers' Compensation. That inventory was a document belonging to the State of Ohio, and the defendant, in concert with [REDACTED] with purpose to defraud, provided that document to the Ohio Bureau of Workers' Compensation to deceive it as to the amount and value of the assets of Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises.

COUNT 25

On or about June of 2003, [REDACTED] in concert with and/or acting at the directions of the defendant, prepared an inventory of coins purportedly belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises and which purported to include all the coins which were owned by Capital Coin Fund I, Capitol Coin Fund II, and Rare Coin Enterprises at the location of Vintage Coins and Collectibles in Lucas County, Ohio. That inventory included coins which did not belong to either Capital Coin Fund I, Capital Coin Fund II, or Rare Coin Enterprises that were obtained by the defendant and/or [REDACTED] acting at the direction of the defendant for the purpose of deceiving the Ohio Bureau of Workers' Compensation as to the value and the assets held by the defendant on behalf of the Ohio Bureau of Workers' Compensation. That inventory was a document belonging to the State of Ohio, and the defendant, in concert with [REDACTED] with purpose to defraud, provided that document to the Ohio Bureau of Workers' Compensation to deceive it as to the amount and value of the assets of Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises.

COUNT 26

On or about June of 2004, [REDACTED] in concert with and/or acting at the directions of the defendant, prepared an inventory of coins purportedly belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises and which purported to include all the coins which were owned by Capital Coin Fund I, Capitol Coin Fund II, and Rare Coin Enterprises at the location of Vintage Coins and Collectibles in Lucas County, Ohio. That inventory included coins which did not belong to either Capital Coin Fund I, Capital Coin Fund II, or Rare Coin

Enterprises that were obtained by the defendant and/or [REDACTED] acting at the direction of the defendant for the purpose of deceiving the Ohio Bureau of Workers' Compensation as to the value and the assets held by the defendant on behalf of the Ohio Bureau of Workers' Compensation. That inventory was a document belonging to the State of Ohio, and the defendant, in concert with [REDACTED] with purpose to defraud, provided that document to the Ohio Bureau of Workers' Compensation to deceive it as to the amount and value of the assets of Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises.

COUNT 27

On or about June of 2002, [REDACTED] in concert with and/or acting at the directions of the defendant, prepared an inventory of coins purportedly belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises and which purported to include all the coins which were owned by Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises at the location of Vintage Coins and Collectibles in Lucas County, Ohio. That inventory included coins which did not belong to either Capital Coin Fund I, Capital Coin Fund II, or Rare Coin Enterprises that were obtained by the defendant and/or [REDACTED] acting at the direction of the defendant for the purpose of deceiving the Ohio Bureau of Workers' Compensation as to the value and the assets held by the defendant on behalf of the Ohio Bureau of Workers' Compensation. That document listed items with a value in excess of \$100,000.00, and the defendant, in concert with [REDACTED] with purpose to defraud, provided that document to the Ohio Bureau of Workers' Compensation to deceive it as to the amount and value of the assets of Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises.

COUNT 28

On or about June of 2003, Timothy LaPointe, in concert with and/or acting at the directions of the defendant, prepared an inventory of coins purportedly belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises and which purported to include all the coins which were owned by Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises at the location of Vintage Coins and Collectibles in Lucas County, Ohio. That inventory included coins which did not belong to either Capital Coin Fund I, Capital Coin Fund II, or Rare Coin Enterprises that were obtained by the defendant and/or [REDACTED] acting at the direction of the defendant for the purpose of deceiving the Ohio Bureau of Workers' Compensation as to the value and the assets held by the defendant on behalf of the Ohio Bureau of Workers' Compensation. That document listed items with a value in excess of \$100,000.00, and the defendant, in concert with [REDACTED] with purpose to defraud, provided that document to the Ohio Bureau of Workers' Compensation to deceive it as to the amount and value of the assets of Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises.

COUNT 29

On or about June of 2004, [REDACTED] in concert with and/or acting at the directions of the defendant, prepared an inventory of coins purportedly belonging to Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises and which purported to include all the coins which were owned by Capital Coin Fund I, Capitol Coin Fund II, and Rare Coin Enterprises at the location of Vintage Coins and Collectibles in Lucas County, Ohio. That inventory included coins which did not belong to either Capital Coin Fund I, Capital Coin Fund II, or Rare Coin Enterprises that were obtained by the defendant and/or [REDACTED] acting at the direction of the defendant for the purpose of deceiving the Ohio Bureau of Workers' Compensation as to the value and the assets held by the defendant on behalf of the Ohio Bureau of Workers' Compensation. That document listed items with a value in excess of \$100,000.00, and the defendant, in concert with [REDACTED] with purpose to defraud, provided that document to the Ohio Bureau of Workers' Compensation to deceive it as to the amount and value of the assets of Capital Coin Fund I, Capital Coin Fund II, and Rare Coin Enterprises.

COUNT 30

During the period from September 16, 2003 through May 26, 2005, the defendant transferred to himself or his company, Vintage Coins and Collectibles, for alleged inventory purchases an amount in excess of \$1,000,000.00 without providing any valuable consideration. The funds used by the defendant were forwarded by the Ohio Bureau of Workers' Compensation to Capital Coin Fund and Capital Coin Fund II solely for the purpose of investing in numismatic items for the benefit of the Capital Coin Fund. Without any consideration, the defendant transferred more than \$1,000,000.00 out of the Capital Coin Fund I and Capital Coin Fund II accounts from September 16, 2003 through May 26, 2005, to the Vintage Coins & Collectibles checking account and/or himself and knowingly used more than \$1,000,000.00 of the Capital Coin Fund money to pay himself or his company money which neither he nor his company was entitled to for any reason. The defendant fraudulently represented these transactions as a "coin purchases," but no coins were purchased from the defendant or his company in regard to these transactions. The defendant knowingly obtained and exerted control over these funds beyond the scope of the express or implied consent of the owner or person authorized to give consent with purpose to deprive the owner of said property.

COUNT 31

From September 16, 2003 through May 26, 2005, the defendant transferred more than \$1,000,000.00 to himself or his company without any valuable consideration therefore knowing that the money had been obtained as a result of the commission of a theft offense with the purpose of committing or furthering the commission of corrupt activity and with the purpose to

promote, manage, establish, carry on, or facilitate the promotion, management, establishment, or carrying on of corrupt activity. The facts are set forth in Count 30 above.

COUNT 32

On or about February 4, 1999, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 4451 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account [REDACTED], in the amount of \$9,000.00 payable to Don Miller. The check was coded and included on financial statements as a business expense by the defendant for Vintage Coins & Cards, but, in fact, the signature of Don Miller was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Miller did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 33

On or about April 28, 1999, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 4880 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account [REDACTED], in the amount of \$6,000.00 payable to Doug Donnell. The check was coded and included on financial statements as a business expense by the defendant for Vintage Coins & Cards, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 34

On or about May 11, 1999, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 4940 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account [REDACTED], in the amount of \$8,500.00 payable to Jim Bremer. The check was coded and included on financial statements as a business expense by the defendant for Vintage Coins & Cards, but, in fact, the signature of Jim Bremer was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Bremer did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 35

On or about April 7, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 6481 drawn upon the account of Vintage Coins

and Collectibles at National City Bank, Account No. [REDACTED], in the amount of \$5,000.00 payable to Jim Bremer. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Jim Bremer was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Bremer did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 36

On or about May 7, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 6769 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED], in the amount of \$7,250.00 payable to Doug Donnell. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 37

On or about July 28, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 7007 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED], in the amount of \$11,000.00 payable to Doug Donnell. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 38

On or about August 29, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 7144 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED], in the amount of \$4,500.00 payable to John Bremer. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of John Bremer was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Bremer did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 39

On or about September 22, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 7249 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$3,500 payable to Doug Donnell. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 40

On or about September 22, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 7316 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$7,500.00 payable to Doug Donnell. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 41

On or about October 17, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 7371 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$20,000.00 payable to Don Miller. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Don Miller was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Miller did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 42

On or about November 24, 2000, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 7548 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account, in the amount of \$12,000.00 payable to Doug Donnell. The check was coded and included on financial statements as an

expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 43

On or about November 19, 2001, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 8977 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account, in the amount of \$12,000.00 payable to Don Miller. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Don Miller was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Miller did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 44

On or about November 30, 2001, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 9034 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account, in the amount of \$25,000.00 payable to Betty Gordon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Betty Gordon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mrs. Gordon did not authorize the defendant or any other person to sign her name as the endorser of the instrument.

COUNT 45

On or about February 12, 2002 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 9316 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account, in the amount of \$15,000.00 payable to Doug Donnell. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign her name as the endorser of the instrument.

COUNT 46

On or about March 25, 2002 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 9490 drawn upon the account of Vintage Coins and Cards at National City Bank, Account No. [REDACTED] Account, in the amount of \$48,000.00 payable to Betty Gordon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Betty Gordon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mrs. Gordon did not authorize the defendant or any other person to sign her name as the endorser of the instrument.

COUNT 47

On or about April 30, 2002 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 9626 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$110,000.00 payable to Gerry Gordon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Gerry Gordon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Gordon did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 48

On or about June 11, 2002 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 9797 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$8,500.00 payable to Jim Bremer. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Jim Bremer was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Bremer did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 49

On or about July 3, 2002 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 9878 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$27,250.00 payable to Doug Donnell. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Doug Donnell was forged by the defendant as the endorsement on the check and the

check was deposited by the defendant into his personal account. Mr. Donnell did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 50

On or about March 7, 2003 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 10973 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$11,200.00 payable to Gerry Gordon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Gerry Gordon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Gordon did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 51

On or about August 13, 2003 the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 11671 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$14,000.00 payable to Gerry Gordon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Gerry Gordon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Gordon did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

COUNT 52

On or about February 10, 2004, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 12533 drawn upon the account of Vintage Coins and Collectibles at National City Bank, Account No. [REDACTED] Account, in the amount of \$52,500.00 payable to Jim Gideon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Jim Gideon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Gideon did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

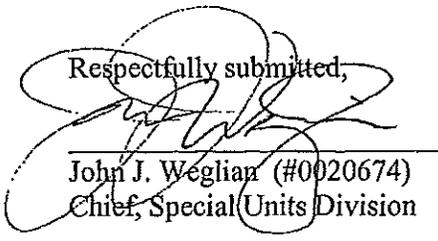
COUNT 53

On or about July 9, 2004, the defendant, with purpose to defraud the State of Ohio and the United States of America, issued Check No. 13303 drawn upon the account of Vintage Coins and

Collectibles at National City Bank, Account No. [REDACTED], in the amount of \$22,500.00 payable to Jerry Gordon. The check was coded and included on financial statements as an expense for coin purchases by the defendant for Vintage Coins & Collectibles, but, in fact, the signature of Jerry Gordon was forged by the defendant as the endorsement on the check and the check was deposited by the defendant into his personal account. Mr. Gordon did not authorize the defendant or any other person to sign his name as the endorser of the instrument.

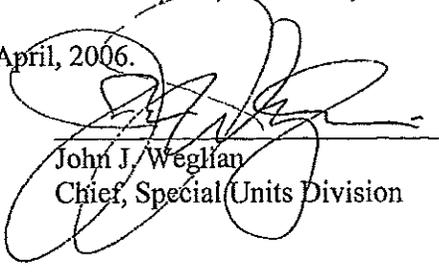
Additionally, with respect to Counts 1 through 53, the offense, or an element thereof, was committed in Lucas County, Ohio.

Respectfully submitted,


John J. Weglian (#0020674)
Chief, Special Units Division

PROOF OF SERVICE

A copy of the foregoing Bill of Particulars was sent to John R. Mitchell, Attorney for Defendant, Thompson Hine, 3900 Key Center, 127 Public Square, Cleveland, Ohio 44114-1291 by ordinary U.S. Mail on this the 19th day of April, 2006.


John J. Weglian
Chief, Special Units Division