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COURT OF THE UNITED STATES
SOUTHERN DISTRICT OF CALIFORNIA

BY KAM DEPUTY

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

July 2007 Grand Jury

'08 CR 4341 JM

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 LEWIS DONALD GUESS,)
)
 Defendant.)

Criminal Case No. _____

INDICTMENT

Title 26, U.S.C., Sec. 7206(1) -
Making a False Tax Return

The Grand Jury charges, at all times material to this indictment:

Introductory Allegations

1. Defendant LEWIS DONALD GUESS was the President of xélan, Inc.
2. LEWIS DONALD GUESS was a Director of the xélan Foundation.
3. LEWIS DONALD GUESS was the 100% owner of Pyramidal Funding Systems, d.b.a. xélan Insurance Services.

Count 1

[26 U.S.C. Sec. 7206(1)]

Making a False Tax Return

4. On or about October 15, 2002, within the Southern District of California, defendant LEWIS DONALD GUESS 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 penalties of perjury and which he did not believe to be true and correct as to every material matter. That return, which was prepared and signed in the Southern District of California and which was filed with the Internal Revenue

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1 Service, stated that, in 2001, defendant LEWIS DONALD GUESS had donated to the xélan Foundation
2 \$800,000 worth of stock in Pyramidal Funding Systems, whereas, as he then well knew and believed,
3 he had not donated \$800,000 worth of stock in Pyramidal Funding Systems to the xélan Foundation in
4 2001; all in violation of Title 26, United States Code, Section 7206(1).

5 Count 2

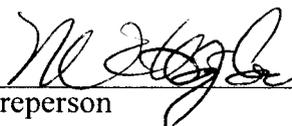
6 [26 U.S.C. Sec. 7206(1)]

7 Making a False Tax Return

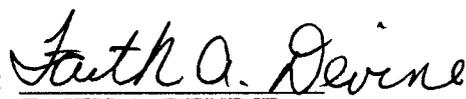
8 5. On or about October 14, 2003, within the Southern District of California, defendant
9 LEWIS DONALD GUESS did willfully make and subscribe a 2002 U.S. Individual Income Tax Return,
10 Form 1040, which was verified by a written declaration that it was made under penalties of perjury and
11 which he did not believe to be true and correct as to every material matter. That return, which was
12 prepared and signed in the Southern District of California and which was filed with the Internal Revenue
13 Service, stated that defendant LEWIS DONALD GUESS was entitled to claim an itemized deduction
14 carried over from the prior year, 2001, for which year defendant LEWIS DONALD GUESS had reported
15 that, in 2001, he had donated to the xélan Foundation \$800,000 worth of stock in Pyramidal Funding
16 Systems, whereas, as he then well knew and believed, he had not donated \$800,000 worth of stock in
17 Pyramidal Funding Systems to the xélan Foundation in 2001 and was not entitled to carry over the un-
18 taken deduction from the 2001 tax year, all in violation of Title 26, United States Code, Section 7206(1).

19 DATED: December 16, 2008.

20 A TRUE BILL:

21 
22 _____
23 Foreperson

24 KAREN P. HEWITT
25 United States Attorney

26 By: 
27 FAITH A. DEVINE
28 Assistant U.S. Attorney