

## UNITED STATES DISTRICT COURT

for the  
Eastern District of WisconsinU.S. District Court  
Eastern District of Wis. } ssI hereby certify that this is a  
true and correct copy of the original  
now remaining of record in my  
office.DAVID E. JONES  
U.S. Magistrate JudgeDATED: 7/29/16By: JDH

In the Matter of the Search of:

5500 W. Florist Avenue, Milwaukee, WI 53218  
(Premises A)Case No. 16-M-099

## APPLICATION FOR A SEARCH WARRANT

I, a federal law enforcement officer or an attorney for the government, request a search warrant and state under penalty of perjury that I have reason to believe that on the following person or property:

See Attachment A

located in the Eastern District of Wisconsin, there is now concealed:

See Attachment B

The basis for the search under Fed. R. Crim P. 41(c) is:

- ☒ evidence of a crime;  
☒ contraband, fruits of crime, or other items illegally possessed;  
☒ property designed for use, intended for use, or used in committing a crime;  
☐ a person to be arrested or a person who is unlawfully restrained.

The search is related to violations of: 18 U.S.C. Section 371- Conspiracy to Commit Offense or Defraud United States  
 18 U.S.C. Section 1001 - False Statements  
 18 U.S.C. Section 1031 - Major Fraud Against the United States  
 18 U.S.C. Section 1343 Fraud by Wire, Radio, or Television  
 18 U.S.C. Section 1956, 1957 - Money Laundering  
 15 U.S.C. Section 645 - Offenses Against the SBA

The application is based on these facts: See attached affidavit.

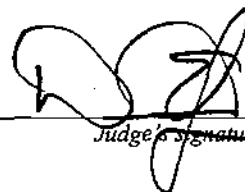
☐ Delayed notice of \_\_\_\_\_ days (give exact ending date if more than 30 days: \_\_\_\_\_) is requested  
 under 18 U.S.C. § 3103a, the basis of which is set forth on the attached sheet.

  
 Applicant's signature

Special Agent Suzanne Humeniak, VA OIG  
 Printed Name and Title

Sworn to before me and signed in my presence:

Date: July 29, 2016

  
 Judge's signature

City and State: Milwaukee, Wisconsin

Honorable David E. Jones, U.S. Magistrate Judge  
 Printed Name and Title

## **AFFIDAVIT IN SUPPORT OF AN APPLICATION FOR A SEARCH WARRANT**

The undersigned, Suzanne Humeniak, being duly sworn, hereby deposes and states:

### **Affiant's Background and Qualifications**

1. I am a Special Agent with the United States Department of Veterans Affairs (VA), Office of Inspector General (VAOIG), in Hines, Illinois. I have served as a Special Agent with VAOIG since November 2008.
2. As a Special Agent with VAOIG, my duties and responsibilities include the investigation of all federal criminal statutes and violations of law when that violation pertains to Department of Veterans Affairs programs and operations.
3. Prior to VAOIG, I was a Special Agent for the U.S. Customs Service for approximately five years, investigating all federal criminal statutes involving money laundering, narcotics smuggling, and human trafficking.
4. I am a 2002 graduate of the Federal Law Enforcement Training Academy Criminal Investigator Training Program, where I received training in the use of investigative tools including surveillance, investigative interviews, and searches. Based on my training, experience, and participation in complex investigations involving these types of violations, I am familiar with most of the techniques used by persons engaged in such unlawful activities. In addition, I have participated in:
  - a. Numerous fraud investigations, warrants, and seizures;
  - b. The execution of numerous search warrants for documents, records and proceeds from illegal activities, including searches of offices of business entities involved in illegal activities;

c. The subsequent investigation and analyses of evidence seized pursuant to those warrants; and

d. The interviewing of individuals who may have personal knowledge of the illegal activities under investigation.

5. My knowledge of the facts set forth in this Affidavit is based on information I obtained during my participation in this investigation, from reviewing documents, information provided to me by others, including other law enforcement agents, all of whom I believe to be truthful and reliable, and through information gained through training and experience. Because this Affidavit is intended to show only that there is sufficient probable cause for the requested warrant, the Affidavit does not set forth all of my knowledge concerning this investigation.

#### **Purpose of Affidavit and Summary of Facts**

6. I am currently assigned to an investigative team which includes Agents from the VAOIG, the Department of Defense Criminal Investigative Service, the U.S. General Services Administration (GSA) Office of Inspector General, the Federal Bureau of Investigation (FBI), the U.S. Small Business Administration (SBA) Office of Inspector General, Department of Army Criminal Investigation Command (Army CIC), and Assistant United States Attorneys from the United States Attorney's Office for the Eastern District of Wisconsin.

7. This team is investigating allegations of an ongoing conspiracy to commit federal crimes involving two federal programs that set aside government contracts for certain disadvantaged groups. The first program is the Small Business Act Section 8(a) Program ("8(a) Program"), established by 15 U.S.C. § 632w and 15 U.S.C. § 15(d)), which helps small companies owned and operated by socially and economically disadvantaged persons. The second program is the Service Disabled Veteran Owned Small Business (SDVOSB) program, established by the

Veterans Entrepreneurship and Small Business Development Act of 1999 (15 U.S.C. § 657b) and the Veterans Benefits Act of 2003 (15 U.S.C. § 657f), which helps small businesses owned by service-disabled veterans.

8. As detailed below, I submit that there exists probable cause to believe that the following individuals and their affiliated companies have violated federal law by pursuing a scheme to seek and obtain government set-aside contracts for which they were not eligible:

- A. Brian Lee Ganos (“Ganos”), the President and majority shareholder of Sonag Company, Inc.<sup>1</sup>, and Vice-President and minority shareholder of Nuvo Construction, Inc. (“Nuvo”);
- B. Jorge N. Lopez (“Lopez”), the President and majority shareholder of Nuvo;
- C. Telemachos Agoudemos (“Agoudemos”), the President, service-disabled veteran and majority shareholder of C3T, Inc. (“C3T”);
- D. James Edward Hubbell (“Hubbell”), Project Manager of C3T;
- E. Odessa Millan (“Millan”), the President and majority shareholder of Pagasa Construction Company, Inc. (“Pagasa”); and
- F. Lori J. Michaud (“Michaud”) owner of LJM Accounting Services, Inc., which provides accounting services to Sonag, Nuvo, C3T, and Pagasa.

9. Due to these violations of federal law, I submit that there exists probable cause to believe Ganos, with assistance from other individuals, has financially benefited from the receipt of 8(a) and SDVOSB set-aside contracts valued at approximately \$268 million.

10. I make this affidavit in support of an application for a search warrant to search the premises, fully described in Attachment A and summarized as follows:

- A. the single story brown office building located on the corner of W. Florist Avenue and N 55th Street, with an official Milwaukee County, WI situs address of 5500 W Florist Avenue, Milwaukee, WI 53218, and assigned US Postal Service mailing addresses of 5510 W. Florist Ave, Milwaukee, WI 53218; 6045 N. 55th St, Milwaukee, WI 53218; and 6033 N 55th Street, Milwaukee, WI 53218 (hereafter referred to as 5500 W Florist Avenue,

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<sup>1</sup> Sonag is Ganos spelled backward.

Milwaukee, WI). This building houses the offices and warehouses of Sonag I, Sonag, Nuvo, C3T, and Pagasa, and does not house any other tenants that are not affiliated with those entities; and

- B. the home office of Michaud, W147 N5146 Dolphin Drive, Menomonee Falls, WI 53051.

11. The application seeks a warrant to search the premises described in Attachment A for evidence, fruits, and instrumentalities of the crimes more fully described in Attachment B as they relate to the commission of the following federal crimes: Title 18 U.S.C. § 371 (Conspiracy to Commit Offense or Defraud United States); Title 18 U.S.C. § 1001 (False Statements); Title 18 U.S.C. § 1031 (Major Fraud against the United States); Title 18 U.S.C. § 1343 (Fraud by Wire, Radio, or Television); Title 18 U.S.C. §§ 1956, 1957 (Money Laundering); and 15 U.S.C. § 645 (Offenses Against the SBA).

#### **SBA 8(a) Business Development Program**

12. The SBA's 8(a) Business Development Program is intended to help small businesses, owned and controlled by socially and economically disadvantaged individuals, gain a foothold in government contracting. The SBA certifies qualified small businesses under the 8(a) Program. Certified 8(a) firms can compete for government contracts that are set aside for 8(a) firms. See 13 C.F.R. §§ 124.101 *et seq.*

- 13. The requirements to become certified under the 8(a) Program include the following:
  - A. The business must be majority-owned (51 percent or more) by one or more socially and economically disadvantaged individuals;
  - B. The business must be controlled and managed on a full-time, day-to-day basis by one or more disadvantaged individuals who possess the required management capabilities;
  - C. The business must be small, as measured by the SBA's criteria for small businesses;

- D. The business must demonstrate potential for success, which usually means having at least two years of performance history;
- E. The disadvantaged individuals owning and controlling the business must show good character; and
- F. If any non-disadvantaged individuals are involved in management of the firm, they must not (i) have the power to control the firm, (ii) be a former employer or principal of a former employer of the disadvantaged individual (unless the SBA expressly approves of the relationship); or (iii) receive more compensation than the highest disadvantaged officer.

14. To become certified under the 8(a) Program, an applicant must submit SBA Form 1010 to the SBA. For continued eligibility in the SBA 8(a) program, a company is required submit SBA forms 1450 (8(a) Annual Update), and 413 (Personal Financial Statement) on an annual basis. Form 1010 and 413 include warnings indicating that providing any false information or making any misrepresentations subjects the submitting party to prosecution under 15 U.S.C. § 645 and/or 18 U.S.C. § 1001. SBA relies upon 8(a) applicants to supply truthful information on all forms submitted as part of the application and continued-eligibility processes.

15. 8(a) firms can receive set-aside and sole-source contracts and are also able to form joint ventures to bid on and perform larger prime contracts. All joint ventures must be reported to the contracting agency and the joint venture must still meet the requirements for small business size and control.

16. Participation in the program is divided into two phases over nine years: a four-year developmental stage and a five-year transition stage. Once a firm graduates from or voluntarily withdraws from the program, it is prohibited from future participation.

#### **Service-Disabled Veteran-Owned Small Business Program**

17. The Veterans Entrepreneurship and Small Business Development Act of 1999 established an annual government-wide goal of awarding not less than three percent of the total

value of all prime contract and subcontract awards to small business concerns owned and controlled by service-disabled veterans. The Veterans Benefits Act of 2003 established a procurement program for Service Disabled Veteran Owned Small Businesses ("SDVOSBs"). This procurement program provides that federal contracting officers may restrict competition to SDVOSBs and award a sole-source or set-aside contract where certain criteria are met.

18. To be eligible for the SDVOSB program, the SDVOSB must meet the following criteria:

- A. The veteran-owner(s) must have a service-connected disability rating that has been determined by the VA or Department of Defense;
- B. The veteran-owner(s) must unconditionally own at least 51% of the SDVOSB and ownership must be direct;
- C. The veteran-owner(s) must be the highest compensated employee of the SDVOSB unless there is logical explanation, submitted by the veteran, as to why taking a lower salary than other employee(s) benefits the business;
- D. The veteran-owner(s) must control the day-to-day management, daily operations, and long-term decision making of the SDVOSB;
- E. The veteran-owner(s) must hold the highest officer position in the SDVOSB and control the board of directors, if applicable;
- F. The veteran-owner(s) must have the managerial and industry experience of an extent and complexity needed to manage the company; and
- G. The SDVOSB must be small under the NAICS code assigned to the industry in which the SDVOSB purports to be classified (*i.e.*, Industrial Building Construction, Commercial and Institutional Building Construction).

19. If a business fails to meet any one of these criteria it cannot be verified by the VA as a SDVOSB and cannot bid on any government contracts, for any government agency, that are set aside under the SDVOSB program.

20. All owners of the applicant business must submit individual VA Form 0877 as a part of the application. This form includes an admonition that the making of a false, fictitious, or fraudulent certification may render the maker subject to prosecution under Title 18 U.S.C. § 1001.

21. During the initial phase of the SDVOSB procurement program, owners of applicant businesses were required to self-certify through government databases that they met the criteria to be eligible to participate in the SDVOSB program. However, beginning in 2011, the VA's Center for Verification and Evaluation ("CVE"), began a new verification process which requires applicants to submit materials online. The CVE relies on the truthfulness and accuracy of the documents and statements made by the business owners to determine eligibility for the program.

22. Beginning in 2011, VA contracts awarded under the SDVOSB set-aside program required businesses to be CVE-verified and listed in the VA's Vendor Information Page ("VIP") website. Other government agencies awarding contracts to SDVOSBs still rely primarily on self-made certifications in government databases. Initially, CVE verifications were valid for one year and the concern had to re-apply to have their SDVOSB status renewed. Effective June 27, 2012, CVE verification is valid for two years and then must be renewed.

#### **Government Databases**

23. Any business seeking a contract or purchase agreement with the federal government must first register, online, in government-operated databases. These databases are under the authority of the GSA. Before July 2012, prospective contractors were required to register in the Central Contractor Registration ("CCR"), and complete the Online Representations and Certifications Application ("ORCA") prior to being awarded a contract. In July 2012, The CCR and ORCA were combined into the System for Award Management ("SAM") in July 2012.

24. The business must self-certify that it meets the specific requirements related to their status-based assertions, annually or any time there is a substantive change in the accuracy of previous certifications. Each status-based business classification is fully defined with references and hyperlinks to the laws that govern the programs. All entries in these databases are made with the admonition of possible penalties under 18 USC § 1001. Contracting officials for the VA, DoD, and other government agencies rely upon these certifications prior to awarding set-aside contracts.

### **Factual Background**

25. Brian Ganos became the owner and president of Sonag Company, Inc. (Sonag) in 1992. Ganos, as an Hispanic male, qualified as a disadvantaged individual for the 8(a) Program. In 1994, Sonag was granted 8(a) status and became eligible to receive set-aside contracts. In May 2003, Sonag successfully graduated from the program and could no longer bid on 8(a) set-aside contracts. From approximately 1995 until 2008, James Hubbell was a Project Manager for Sonag.

26. The information provided herein will demonstrate probable cause that Ganos, with assistance from Hubbell, pursued a scheme to defraud the United States by obtaining 8(a) and SDVOSB set-aside government contracts for which they were not entitled. They did so by identifying a former Sonag employee, Jorge Lopez, and a former C3T employee, Odessa Millan, as persons who qualified as disadvantaged individuals, and directing them to become the purported owners of Nuvo and Pagasa respectively. Once established, both Nuvo and Pagasa successfully applied to the SBA 8(a) program. In addition, they identified Telemachos Agoudemos as an individual who met the requirements of a Service Disabled Veteran (SDV) to become the purported owner of C3T and qualified to receive SDVOSB set-aside contracts. In reality, however, Ganos and Hubbell controlled Nuvo, Pagasa, and C3T, which allowed Ganos and Hubbell to financially benefit from contracts that Sonag was not eligible to receive.

27. In addition, Lori Michaud, a former Sonag employee, is the contract accountant for Sonag, C3T, Nuvo, and Pagasa. Information obtained revealed Michaud performs banking and financial transactions to facilitate the movement of large amounts of money between these companies.

28. As detailed below, Sonag, Nuvo, C3T, and Pagasa are all co-located in the same building located on the northwest corner of W. Florist Avenue and N 55<sup>th</sup> Street in Milwaukee, Wisconsin.

29. Due to the fraudulent creation, management, and affiliation of these companies, Ganos, with assistance from Hubbell, has received 8(a) set-aside federal contracts valued at approximately \$71 million and SDVOSB set-aside contracts valued at approximately \$197 million.

30. Ganos used funds obtained from the government set-aside contracts to financially benefit companies he initiated, solely or jointly. Companies known to be affiliated with Ganos include Trinity Marketing Services, Sonag Ready Mix, Sonag Electrical, LJ Properties, Jax Properties, MC Properties, Eagle Properties, and Grand C Trucking, hereafter referred to as “affiliated companies.”

#### **Nuvo Construction Company, Inc.’s Formation and Operation**

31. In 2014, an individual approached law enforcement with information regarding an inappropriate affiliation between Sonag, Nuvo, C3T and Pagasa. This individual had been employed by Sonag and Nuvo for approximately 14 years, which gave him/her an intimate knowledge of specific contract details, office culture, and financial transactions. This individual is identified as confidential source CS-1.

32. CS-1 reported that when Sonag was graduating from the 8(a) Program, Ganos pursued a plan to establish a new company, which would become Nuvo, and place a minority individual in the position of company president so that Nuvo could obtain 8(a) classification and bid on 8(a) set-aside contracts. CS-1 explained that Ganos approached a Sonag employee, Jorge Lopez, with the offer to become president. Lopez had five years of construction management experience with La Casa Construction Company and was a project manager for Sonag. According to CS-1, at the time Ganos offered Lopez the position, Lopez was experiencing personal financial hardship and may have been on the verge of losing his residence. Therefore, Lopez agreed to become president.

33. Wisconsin DFI records show that in March 2001, Lopez changed the name of Insulation Masters, Inc., a company he incorporated, to Nuvo. According to Nuvo records submitted to SBA, Ganos became 15% minority owner of Nuvo in April 2001.

34. On June 9, 2004, Lopez submitted Nuvo's initial SBA 8(a) program application on SBA Form 1010. It stated that Lopez was the president of Nuvo, that he had 85% ownership interest in Nuvo, and that "100% of his hours were devoted to the management of the firm." It listed Ganos as the V.P./Secretary and stated that he had only a 15% ownership interest.

35. Based on these statements and submitted records, SBA granted Nuvo 8(a) status on September 23, 2004. Nuvo then submitted a business plan to the SBA in October 2004, which upon the SBA's approval, allowed Nuvo to bid on 8(a) set-aside contracts. The business plan again listed Lopez as the president, 85% owner, and full-time manager of the company with an annual salary of \$48,000 per year, and listed Ganos as a 15% owner receiving no annual salary at all.

36. As part of Nuvo's participation in the SBA 8(a) program, Lopez was required to submit an annual report to the SBA with updated records to demonstrate Nuvo's continued compliance with the 8(a) requirements. Lopez complied with this requirement and purportedly signed Nuvo's annual review forms from September 2005 through October 2012. In these annual reports, Lopez continued to assert that he was the president of Nuvo, that he was the 85% owner of Nuvo, and that he conducted and managed Nuvo's daily business operations, as required by the 8(a) program. These annual reports also asserted that Lopez was drawing a substantial salary and that Ganos was only a 15% owner and not drawing any salary.

37. Accompanying some of Lopez' SBA annual reporting records were copies of Lopez's IRS Tax Return, Form 1040. These returns show Nuvo as Lopez's sole source of income. They do not show Lopez as receiving income from any other employment besides Nuvo.

38. CS-1 reported that Hubbell, not Lopez, actually managed Nuvo. CS-1 also explained that once Nuvo began working on government set-aside contracts, Sonag Construction's business slowed down drastically because the majority of Sonag's personnel began working on Nuvo projects. In addition, CS-1 reported that Ganos provided the financial backing for Nuvo.

39. Nuvo's office is located in an office suite next to Sonag's suite in a single-story office complex owned by Sonag I, LLC, a property management company owned by Ganos. This office complex is located at 5500 W Florist Avenue, Milwaukee, WI. Nuvo pays Sonag I monthly rent for Nuvo's use of the office suite and warehouse area in the office complex. CS-1.

40. CS-1 reported that shortly after Nuvo was granted 8(a) status in 2004, Lopez moved to Worthington, Minnesota, with his family, and has had only limited involvement with Nuvo.

41. Our investigation has corroborated that Lopez lived in Minnesota and worked for another employer in Minnesota during the period when he purported to be the day-to-day manager of Nuvo.

42. Lopez's Tax Return, IRS Form 1040, for 2004, revealed Lopez and his family had moved from Wisconsin to 1XXX 5<sup>th</sup> Avenue in Worthington, Minnesota in July 2004. Lopez's Tax Returns from 2007, 2009, and 2010 indicate he resided at 32XXX 210<sup>th</sup> Street in Worthington, Minnesota.

43. According to the Minnesota Department for Public Safety, Lopez obtained a Minnesota Driver's License on November 20, 2006, which was renewed on November 17, 2010 and again in November 25, 2014. On his original Minnesota Driver's License application, dated November 20, 2006, and on subsequent renewal applications, Lopez reported his home address was 32XXX 210th St, Worthington, Minnesota 56187.

44. Internet searches reveal that Lopez has been employed in Minnesota by the Southwest Minnesota Housing Partnership (SWMHP), located at 2401 Broadway Ave, Suite 4, Slayton, MN 56172, during the same time period he purported to manage Nuvo full-time. SWMHP's LinkedIn page states that it is a "non-profit green developer with over 20 years of experience in developing and preserving affordable housing in Minnesota." SWMHP maintains a website at [www.swmhp.org](http://www.swmhp.org). A review of the SWMHP website revealed two staff rosters. One roster dated April 2, 2009, identified Jorge Lopez as the Senior Project Manager in the Construction Division. The second roster, dated July 2014, identified Lopez as the Director of Construction Services. The website also provided a group picture of the staff with a list of the names of the individuals pictured. A comparison between the SWMHP picture identified as Jorge Lopez and the image of Lopez on his Minnesota Driver's License is a match. Also contained in

the SWMHP website was a group image of the staff, which included an image of Lopez, titled "SOUTHWEST MINNESOTA HOUSING PARTNERSHIP 1992-2008".

45. According to Verizon Wireless telephone records dated October 2009 through January 2011, "SW Minn Housing Partnership" with billing address "2401 Broadway Ave, STE 4, Slayton, MN 56172-1167" was responsible for paying for a group of cellular telephone numbers. One of the phone numbers, 507-920-8XXX, was identified as "Jorge Wireless".

46. A review of Verizon Wireless records for phone number 507-920-8XXX from January 2011 through July 2013 revealed that phone number was transferred to "Jorge Lopez" at billing address "32XXX 210th St, Worthington, MN 56187-5180".

47. A review of available financial records from Nuvo revealed transactions that indicated Lopez was hiding income from SWMHP by transmitting it through Nuvo's business checking account. According to those records, during the first week of every month from January 2008 through March 2014, SWMHP issued a check or checks to Nuvo that totaled approximately \$5,000 to \$10,000. These checks were deposited into Nuvo's checking account. During this same time frame, Nuvo issued a monthly check to Lopez for a smaller dollar amount than the SWMHP check.

48. A review of Lopez's United Prairie Bank accounts revealed Lopez also received weekly direct deposits from Nuvo of approximately \$1,500 - \$1,800 (\$6,000 to \$7,200 a month) while Nuvo participated in the 8(a) program.

49. As part of Nuvo's annual reports to SBA from 2005 to 2012, Lopez was required to submit a Personal Financial Statement and a Statement of Personal History. Lopez reported compensation from Nuvo, but in none of those annual reviews did he report compensation from SWMHP.

50. On those annual submissions, Lopez provided SBA with conflicting information regarding his address of residence. On his 2005, 2006, and 2007 reports, Lopez listed his residence as 3XXX South 5<sup>th</sup> Place, in Milwaukee, Wisconsin. On his 2008, 2009, and 2010 reports he listed his residence as S70 W17XXX Muskego Drive, Muskego, Wisconsin. And on his 2011 and 2012 reports he listed his address as 32XXX 210th Street, Worthington, Minnesota. But on his 2012 report he stated that from August 2003 until July 2007, he lived at 3XXX South 5<sup>th</sup> Place, in Milwaukee, Wisconsin, and that from July 2007 until October 2012, he lived at 32XXX 210<sup>th</sup> Street in Worthington, Minnesota.

51. When interviewed, SBA officials who administer the 8(a) program in Wisconsin stated that they did not realize that Lopez resided in Minnesota. They further stated that if they had realized that fact, they would have questioned whether Lopez was actually fulfilling the requirement to be the full-time, day-to-day manager of Nuvo.

52. CS-1 reported that, from 2004 to the present, Lopez has exercised no control over and rarely visited Nuvo. Lopez relied on other employees for information about the day-to-day operation of Nuvo. However, to create the illusion Lopez was controlling Nuvo, an office was maintained for him in the building, with personal effects and papers on the desk.

53. Another former Nuvo employee corroborated CS-1's statements. This former employee worked at Nuvo from late summer 2013 to early spring 2014. This former employee stated that Lopez was never at Nuvo, despite having an office there. The former employee reported seeing awards and plaques with Lopez's name on them in the Nuvo office. The former employee believed Lopez was merely a name being used so Nuvo could maintain 8(a) status, because he did not know anyone at Nuvo who had met or knew Lopez. The former employee heard other employees tell callers that Lopez was not in the office, and those employees would then assist the

callers. Nuvo employees did not contact Lopez about the calls, they just handled the business themselves. Based on what he heard from fellow employees, and what he witnessed while working at Nuvo, the former employee believed Ganos actually owns the company, not Lopez.

54. CS-1 reported that Hubbell, not Lopez, actually managed Nuvo, Specifically, in February 2012, Hubbell, Vice President of C3T, fired an individual having the initials "T.B.," a Nuvo Project Manager, for charging personal expenses on to his assigned Nuvo company credit card.

55. CS-1 also reported that Nuvo Project Managers have assigned company-owned vehicles, laptop computers, and cell phones for their use while traveling to and working at contract sites.

56. CS-1 reported that emails relating to Nuvo business were sent to and from an email address which appeared to belong to Lopez, but was in fact controlled by Michaud. In corroboration of this statement, CS-1 provided a photocopy of an email sent from an email address purportedly belonging to Lopez, XXXXez@Nuvoconstruction.com, on October 10, 2013. The email body consists of a request from Lori Michaud for information, receipts and job numbers for the contract attached to the email. This information was to be returned to Michaud. The email is signed, "Thanks, Lori."

57. CS-1 recounted that in November 2013, a couple months after Nuvo graduated from the 8(a) program, Nuvo employees were issued Sonag email addresses and were instructed to use Sonag email addresses when conducting Sonag business.

58. In corroboration of CS-1 statements, the other former Nuvo employee reported that, from late summer 2013 through early spring 2014, Sonag and Nuvo routinely and inappropriately shared bid information with each other. The former employee was instructed by individuals having

the initials “S.H.” and “B.W.,” who are Assistant Project Managers for Nuvo, to do things like send bid paperwork from the Sonag fax machine instead of the Nuvo fax machine and pick up bid information from Sonag, even though Sonag was a direct competitor of Nuvo. According to the former employee, bid day was chaotic, and there was bid information going back and forth between Nuvo and Sonag. The former Nuvo employee said many Nuvo employees were given duplicate Sonag email addresses. Sonag and Nuvo also shared computers and printers.

59. As part owner of Nuvo, Ganos was required to submit SBA 8(a) annual reports to ensure Nuvo’s eligibility in the program. A review of SBA records revealed that Ganos complied with this requirement and mailed in the forms. Specifically, SBA form 1450, Individual Compensation Worksheet, was submitted indicating that from 2008 through 2011, Ganos received no compensation from Nuvo. Ganos also submitted SBA form 1010, Individual Information, in 2011 and 2012 reporting that he did not have authorization to make withdrawals from or have access to Nuvo’s bank account. A review of Nuvo’s financial records, however, disclosed that from March 2009 through August 2009, Nuvo paid Ganos a total of \$139,304 and Ganos was an account holder and authorized signer on Nuvo’s financial accounts from December 2011 through April 2016.

60. CS-1 reported that Ganos’ wife, who has the initials “G.G.,” is on Nuvo’s payroll, but has never actually worked for Nuvo. CS-1 believed Ganos had his wife added to Nuvo’s payroll, so he could covertly earn an income from Nuvo. A review of G.G.’s IRS form W-2s revealed that from 2009 through 2012, Nuvo paid G.G. approximately \$200,000.

61. A review of property records revealed that on August 31, 2009, Nuvo purchased a residential property at S70 W17XXX Muskego Drive, Muskego, Wisconsin. To facilitate the purchase, Nuvo secured a mortgage from Tri City National Bank in the amount of \$392,000. The

mortgage was signed by Brian Ganos, Vice President, Nuvo Construction Company, Inc. Contained in the mortgage records was a letter purportedly written by Jorge Lopez, President of Nuvo Construction Company, giving Ganos full authorization to sign all documents on behalf of Nuvo for the purchase of the property. This letter was endorsed with a stamp of Lopez's signature. The property purchased by Nuvo at S70 W17XXX Muskego Drive, Muskego, Wisconsin 53150 is adjacent to lakefront property owned by Ganos and where Ganos' permanent residence is located, S71 W17XXX Lake Drive, Muskego, Wisconsin.

62. Review of property records indicates that Ganos purchased the lakefront portion of the property owned by Nuvo, on April 1, 2011, and consolidated this lakefront property with his personal property at S71 W17XXX Lake Drive, Muskego. According to Waukesha County Register of Deeds records, Ganos paid Nuvo \$120,000 for the land. However, a review of Nuvo's BMO Harris bank account statements revealed no evidence of a \$120,000 payment received by Nuvo from Ganos or any of Ganos' affiliated companies. The transfer was made via quit claim deed, which was signed by Brian L. Ganos as Vice President for Nuvo.

63. Additionally, CS-1 reported Ganos and Hubbell have had numerous repairs and additions to their personal residences performed by Sonag, Nuvo, C3T and outside contractors. CS-1 believed the invoices for the material and labor on these projects are placed on legitimate U.S. Government contracts awarded to Nuvo and C3T.

64. In support of this statement, CS-1 provided an internal Nuvo accounting document for the September 2010 Department of the Army contract Nuvo was awarded to construct the Renard Island Temporary Causeway in Green Bay, WI. A review of the document revealed a \$50,000 payment, reflected as a cost incurred on the project, to JDJ Builders, Inc., a residential home remodeling company located in Greenfield, Wisconsin. CS-1 reported that JDJ Builders did

not perform any work on this contract and the construction of the causeway did not include home remodeling or rough framing.

65. During this same time period, JDJ Builders filed permits to conduct \$250,000 worth of remodel work at Ganos' residence. A review of Nuvo's financial records revealed that from March 2011 through December 2011, Nuvo wrote seven checks to JDJ Builders for a combined total of approximately \$640,000.

#### **Nuvo's Government Contracts**

66. A review of the Federal Procurement Database in April 2016 revealed that from 2005 to 2015, Nuvo received a combined total of approximately \$71 million in 8(a) set-aside contracts. The majority of these contracts were awarded by the VA and Department of Defense.

67. Nuvo made yearly certifications on ORCA, and later through SAM, that it was an SBA 8(a) company. Available records beginning January 4, 2005, identify that Lopez purportedly made these certifications. Moreover, available records beginning in September 6, 2011, reveal that Lopez purportedly made these certifications from the IP address of 67.53.131.78. Subscriber records show that this IP address was issued to and paid for by Sonag at the building located at 5500 W Florist Ave., Milwaukee, Wisconsin. Lopez's purported last certification was made on July 22, 2015, from IP address 24.167.199.138, which was also issued to and paid for by Sonag at the same location and address.

68. VA and Department of Defense contracting officials primarily relied on Nuvo's self-certification submissions to determine eligibility to bid upon and receive contracts. Below are federal government 8(a) set-aside contracts Nuvo received based upon Nuvo's certifications from August 2011 through March 2016:

Contract ID	Contracting Agency Name	Date Signed to include modifications and task orders	Action Obligation to include mods	ORCA Validated	Certified By	Owner IP Address
W911SA10D0002	ARMY	10/27/2011-9/26/2013	\$1,022,736.36	YES	Jorge Lopez	Sonag
W912J208D0001	ARMY	11/22/2011-11/30/2012	\$310,420.37	YES	Jorge Lopez	Sonag
W912EK11C0079	ARMY	8/9/2011-5/10/2012	\$1,788,373.37	YES	Jorge Lopez	Sonag
W911SA12D0008	ARMY	8/24/2012-3/3/2016	\$2,117,828.01	YES	Jorge Lopez	Sonag
W911SA12D0010	ARMY	9/14/2012 - 9/27/2012	\$869,461.62	YES	Jorge Lopez	Sonag
W911SA12P0221	ARMY	9/27/2012 - 9/26/2015	\$91,908.00	YES	Jorge Lopez	Sonag
W911SA12C0013	ARMY	09/28/2012	\$356,458.00	YES	Jorge Lopez	Sonag
W911SA13D0011	ARMY	9/26/2013-3/14/2016	\$1,010,483.31	YES	Jorge Lopez	Sonag
		<b>Total</b>	<b>\$7,567,669.04</b>			

69. The DoD's Defense Finance and Accounting Service ("DFAS") issues electronic payments to contractors by means of wire to their respective financial accounts and retain a voucher as a record of the payment. DoD contractors must be registered in the Central Contractor Registration ("CCR"); and agree to receive payments electronically.

70. On September 23, 2013, Nuvo graduated from the program and was thereafter prohibited from bidding on 8(a) set-aside contracts.

### **C3T, Inc.'s Formation and Operation**

71. CS-1 reported that after Nuvo was established, Hubbell and Ganos wanted to create a SDVOSB in order to participate in the new SDVOSB government set-aside contract program through the VA. As a result, in 2006, Hubbell and Ganos selected and placed Telemachos "Tim"

Agoudemos, a service-disabled veteran, in the position of President of C3T to qualify for the SDVOSB program.

72. During a CVE site visit in May 2012, Hubbell was interviewed. Hubbell stated that while he was doing business for Sonag at the VA, he met Agoudemos who was then working for the VA Facility Management. Hubbell stated that Agoudemos and he decided to start C3T as quickly as possible, by using an established Ganos company, Sonag Masonry, and changing the name to C3T. Hubbell and Agoudemos leased office space from Ganos, through Sonag I, in the building located at 5500 W Florist Ave., Milwaukee, Wisconsin. This office space is adjacent to and in the same building as the offices of Sonag and Nuvo.

73. During that same CVE site visit, Agoudemos was interviewed and confirmed that he met Hubbell while attending VA contractor meetings. Agoudemos stated that he started talking with Hubbell, and they “ended up doing this.” Agoudemos explained they both saw the advantages in starting a business together to obtain government contracts. Agoudemos stated that “he went immediately from working for the VA to Jim [Hubbell],” and “he [Hubbell] was a veteran, so he felt he could trust him.”

74. On April 3, 2006, C3T, Inc. was established and Telemachos Agoudemos was listed as 51% owner while James Hubbell was listed as 49% owner. According to the Wisconsin Department of Financial Institutions, C3T was originally a Ganos-owned company with various different names. On April 3, 2006, the corporate records were amended to reflect a name change to C3T, Inc. with the registered agent changing from Brian Ganos to James Hubbell. The records state that Ganos transferred, for free, 51% of the company’s stock to Agoudemos as President of C3T, and 49%, to Hubbell as Vice President of C3T.

75. After C3T was established in April 2006, Hubbell registered C3T as a self-certified SDVOSB in government databases, which allowed C3T to successfully bid on SDVOSB set-aside government contracts.

76. On July 8, 2008, C3T applied for CVE's verification of the companies' SDVOSB status and inclusion in the verified veteran business database Vendor Information Page (VIP). On August 20, 2008, C3T's SDVOSB status was verified and C3T was added to the database.

77. On February 24, 2009, CVE sent a letter to C3T requesting clarification as to what, if any, was their relationship with Nuvo and why there were many corporate similarities between C3T and Nuvo, including a common fax number. On February 26, 2009, Agoudemos reported, "...there is no relationship between C3T and Nuvo Construction Company, Inc. C3T, Inc. does not share any ownership, management or control with Nuvo Construction Company, Inc. . . . With the exception of a small amount of labor Nuvo Construction, Inc. provided on one C3T, Inc. project (less than \$3,500), we have not subcontracted work to, or received any work from, Nuvo Construction Company, Inc." However, a review of C3T's financial records revealed that in 2008, C3T received approximately \$435,000 from Nuvo.

78. In January 2010, a former C3T employee was interviewed and reported he worked for C3T for two years, from approximately 2008 through 2010. The former employee explained that he never met Agoudemos, and that all the other employees considered Ganos and Hubbell the bosses of C3T. The employee reported C3T was started by Ganos and was operated jointly by Ganos and Hubbell. The former employee also stated that tools and equipment originally stenciled with Sonag and Nuvo company names were repainted with C3T's company name.

79. A review of Waukesha County Register of Deeds, financial and real estate records revealed that on January 4, 2010, C3T purchased a townhome located at W171 S7XXX Lannon

Drive, Muskego, WI 53150 at a bank sale for \$150,000. Three days later, on January 7, 2010, C3T sold the property to individuals having the initials “J.G.” and “S.G.,” Brian Ganos’ son and daughter-in-law, for \$130,000. However, according to the January 8, 2010, Uniform Residential Appraisal Report, the property was valued at \$185,000. Bank documents associated with the sale of the property indicate that the required bank and property documents were signed by James Hubbell, Vice President of C3T. The sale of this property was finalized on February 22, 2010. According to mortgage records, Ganos gifted his son and daughter-in-law \$22,000 towards the purchase of the property.

80. In May 2010, Agoudemos and Hubbell completed their respective VA form 0877s, certifying that Agoudemos was a service connected disabled veteran and 51% owner and controller of C3T, while Hubbell, who is a veteran, is 49% owner and controller of C3T.

81. In September 2010, a non-winning SDVOSB bidder filed a protest with SBA regarding C3T’s status as an SDVOSB, alleging an improper affiliation between C3T, Nuvo, and Sonag. SBA asked Agoudemos to provide a response. Agoudemos stated that C3T subcontracted work to Sonag in 2009 for a combined total of \$344,540. Agoudemos also reported that “No other company has any control, management, ownership, or interest in C3T. C3T does not share any ownership, management, control or interest in any business that physically resides in or near the same location as C3T, Inc.” At Agoudemos’ request, Ganos completed a letter attesting that he ...” do[es] not own any stock in C3T, Inc., nor has any type of ownership interest, management or control of C3T, Inc.” After reviewing C3T’s company records and the statements provided, SBA determined there was no affiliation between the companies and dismissed the protest. A review of C3T’s financial records revealed C3T actually paid Sonag \$475,000 in 2009, far more than Agoudemos stated to SBA.

82. CS-1 reported that Agoudemos did not actually run day to day operations at C3T, and was not physically present in the building for months at a time. CS-1 reported CVE suspended C3T's SDVOSB status for over one year in 2012 due to suspicion that Agoudemos was not the true owner. According to CS-1, Agoudemos then began to come to C3T's office on a regular basis. As soon as C3T was re-verified as a SDVOSB in February 2013, however, Agoudemos stopped coming to the office.

83. CVE documents show that it suspended C3T's SDVOSB status on April 2, 2012 because Agoudemos failed to submit the required biannual re-verification paperwork. In May 2012, Agoudemos submitted C3T company records to become re-verified. CVE then conducted a site visit and decided not to reinstate C3T's SDVOSB's status. CVE explained that it was unable to confirm Agoudemos was in control of C3T, as he did not have any apparent experience in the construction industry before establishing C3T, while Hubbell had 21 years of experience in construction. Agoudemos had told the examiner he had "an idea of things in regards to construction, but Hubbell was the expert." Agoudemos also told the examiner he was learning on the job, relying on Michaud's expertise in accounting, and Hubbell's expertise in construction. Agoudemos was unable to answer the examiner's questions regarding payroll and subcontracting but instead directed the examiner to Michaud and Hubbell for the requested information.

84. During this site visit, the examiner discovered that, according to C3T's 2011 W-2 statements, Agoudemos earned \$85,568 from C3T, while Hubbell earned \$128,457 from C3T. According to the program rules, Agoudemos, as president of C3T, was required to be the highest compensated employee of the company. When the site examiner questioned Agoudemos on this issue, he reported he received an additional \$50,000 from C3T in 2011. Agoudemos provided

CVE with a letter from C3T's CPA (Kosimar & Spindler) reporting that a 1099 was issued to Agoudemos for \$50,000 in 2011 from C3T. However, a review of both C3T's and Agoudemos' financial records revealed no evidence of any transfer of \$50,000 to Agoudemos in 2011, whether by check, cash withdrawal, or electronic money transfer. In addition, a review of C3T's tax records from 2010 through 2013 revealed no 1099 issued by C3T for \$50,000.

85. A review of Nuvo and C3T bank accounts revealed that both companies transferred money from their checking accounts into a BMO Harris account titled "Sonag Joint PPD" every seven days to cover weekly payroll expenses.

86. A review of C3T records submitted to CVE revealed C3T rents office space from Sonag I, LLC, a property management company owned by Ganos. In July 2012, FBI agents interviewed Ganos as C3T's landlord. Ganos reported he has no financial interest or investment in C3T other than as the landlord.

87. Ganos also reported Sonag has no business affiliation or Joint Ventures with C3T, nor a mentor relationship. Ganos advised Sonag does occasional sub-contracting work for C3T, due to complementary business capabilities.

88. Contrary to Ganos' claim that Sonag occasionally does sub-contracting work for C3T, a review of C3T's financial records revealed that C3T in fact had paid Sonag and Sonag Electric a combined total of approximately \$2.3 million between June 2011 and October 2012. These payments, set forth in the table below, are not rent or utility payments because C3T pays Sonag I rent on a monthly basis. It is unclear what these payments are for.

Date	Amount	Payment Originated	Payment Received By
06/14/2011	\$66,000.00	C3T, Inc.	Sonag Company Inc.

06/15/2011	\$40,000.00	C3T, Inc.	Sonag Company Inc.
07/07/2011	\$110,000.00	C3T, Inc.	Sonag Company Inc.
07/29/2011	\$50,000.00	C3T, Inc.	Sonag Company Inc.
08/31/2011	\$110,000.00	C3T, Inc.	Sonag Company Inc.
09/30/2011	\$66,000.00	C3T, Inc.	Sonag Company Inc.
11/02/2011	\$70,000.00	C3T, Inc.	Sonag Company Inc.
11/10/2011	\$360,000.00	C3T, Inc.	Sonag Electric * <sup>2</sup>
12/16/2011	\$319,200.00	C3T, Inc.	Sonag Electric *
12/21/2011	\$48,905.58	C3T, Inc.	Sonag Electric *
01/09/2012	\$135,000.00	C3T, Inc.	Sonag Electric *
01/27/2012	\$385,000.00	C3T, Inc.	Sonag Company Inc.
03/01/2012	\$25,000.00	C3T, Inc.	Sonag Company Inc.
03/09/2012	\$140,000.00	C3T, Inc.	Sonag Company Inc.
03/30/2012	\$200,000.00	C3T, Inc. ** <sup>3</sup>	Sonag Company Inc.
04/17/2012	\$147,844.42	C3T, Inc.	Sonag Company Inc.
04/30/2012	\$125,000.00	C3T, Inc. **	Sonag Company Inc.
06/28/2012	\$204,853.22	C3T, Inc.	Sonag Electric *
10/18/2012	\$100,000.00	C3T, Inc.	Sonag Company Inc.
<b>Total:</b>	<b>\$2,702,803.22</b>		

<sup>2</sup> (\*) Checks written to Sonag Electric that were deposited into Sonag Company Inc.'s BMO Harris bank account.

<sup>3</sup> (\*\*) Electronic transfers from C3T's bank account to Sonag Company, Inc.'s BMO Harris bank account.

89. Further demonstrating a relationship between Ganos and C3T, six IRS checks were issued to “C3T and Brian Ganos” between March 2010 and April 2014. The combined total of all six checks is \$10,970.64. The purpose of these checks is unknown at this time.

90. In response to CVE’s decision to suspend C3T’s SDVOSB status, Agoudemos submitted a request for reconsideration on July 5, 2012. In the letter, Agoudemos reported that he alone had founded C3T in 2006, and that he did not hire Hubbell until 2008. On November 2, 2012, C3T’s request for reconsideration was denied, because Agoudemos’ statements in the letter contradicted previous statements Agoudemos had made to CVE, and were in direct conflict with company records that C3T had submitted to CVE reporting that both Agoudemos and Hubbell had founded C3T in March 2006. CVE determined that Agoudemos did not provide enough evidence to prove he controlled C3T.

91. Further review of the July 2012 reconsideration letter revealed Agoudemos reported that it was his decision in January 2012 to change the company’s 401K vehicle from ADP to Transamerica. Agoudemos reported that Hubbell had no influence or authority in managing this area within C3T. However, a review of Transamerica Retirement Services Corporation Contract Agreement with C3T disclosed there are two agreements in place – one agreement signed by Lori Michaud on February 3, 2011, and a second agreement signed by James Hubbell on September 6, 2011.

92. CS-1 reported that in approximately December 2012, Hubbell was removed from C3T’s payroll, business structure, and office space to create the illusion that Hubbell was no longer affiliated with C3T and Agoudemos alone owned and controlled C3T. On January 8, 2013, Agoudemos submitted updated company records to CVE and a request for re-verification of C3T’s SDVOSB status. Agoudemos reported he was now the sole owner of C3T and Hubbell was no

longer affiliated with the company. Based on these submissions, C3T's SDVOSB status was reinstated on February 22, 2013.

93. CS-I reported that, in truth, Hubbell moved into a newly built office space in C3T's warehouse area located behind C3T's office suite, and that Hubbell continued to control and manage day to day operations of C3T.

94. During C3T's 2015 re-verification process, CVE conducted a site inspection, records review, and interview of Agoudemos. During the interview, Agoudemos acknowledged that Hubbell was still involved with C3T, but asserted that Hubbell was no longer an owner or in control of C3T, and instead was merely an employee, working as a project manager.

95. A review of the subcontractor lists that C3T had submitted to CVE suggests that C3T concealed its relationship with Pagasa and Sonag. Specifically, C3T reported that, in 2014, C3T had subcontracted only \$23,395 to Pagasa, but according to C3T's financial records, C3T actually had paid Pagasa approximately \$210,000 during 2014. Likewise, C3T reported that C3T had not subcontracted work to Sonag during 2014 and 2015, but, in fact, C3T had paid Sonag approximately \$101,000 in 2014 and approximately \$93,000 in 2015. In addition, C3T did not report any subcontractor work with Trinity Marketing Services, a Ganos-owned company, but C3T issued three checks to Trinity Marketing Services for \$85,000 in 2015.

96. Trinity Marketing Services, Incorporated - Trinity Marketing Services, Inc., was incorporated in Wyoming on July 16, 2010; Corporate ID: 2010-000587328. The Secretary of State for Wyoming records reflected that the Domestic Corporation was a Profit Corporation with 200 common shares. The officers of the corporation were listed as follows:

President/Director: Brian Ganos - N59W14909 Bobolink Ave, Menomonee Falls, WI 53051

Secretary: Brian Ganos - N59W14909 Bobolink Ave, Menomonee Falls, WI 53051

Treasurer: Brian Ganos - N59W14909 Bobolink Ave, Menomonee Falls, WI 53051.

97. On June 27, 2016, a search of the Wyoming Secretary of State Office Corporate records was conducted and revealed the corporation is current and in good standing. The most recent annual report was filed on June 30, 2015; Wyoming ID: 2010-000587328. Current Registered Agent: Incorp Services, Inc. at 1621 Central Ave, Cheyenne, WY. 82001. The Mailing Address and Principal Office Address is listed as 111 E. Wisconsin Ave Ste. 1800, Milwaukee, WI. 53202. As of June 20, 2015 the Officer and Directors were listed as:

President/Director: Brian Ganos – 12XXX West Hampton Avenue, Milwaukee, WI. 53225

Secretary: Brian Ganos – 12XXX West Hampton Avenue, Milwaukee, WI. 53225

Treasurer: Brian Ganos – 12XXX West Hampton Avenue, Milwaukee, WI. 53225.

98. A review of Trinity Marketing Service, Inc. financial records revealed Ganos is the only authorized signer on the account and the address listed on the account is Ganos' residence at S71W17XXX Lake Drive, Muskego, Wisconsin. A review of the account activity revealed numerous personal expense payments, such as, cosmetic surgery, and payments to Hanna Trailer & RV Supply, Milwaukee Harley Davison, Mirage Casino Hotel, Water Bugs Ski Club, Zephyr Mountain Lodge Association, and cash withdrawals.

### **C3T's Government Contracts**

99. A review of the Federal Procurement Database revealed that from May 2006 through April 2016, C3T received approximately \$197 million in SDVOSB set-aside contracts.

100. C3T made yearly certifications on ORCA and later through SAM, that it was an SDVOSB. Available records beginning on April 26, 2006, through June 4, 2011, identify that James Hubbell made these certifications. Available records identify that on May 21, 2012, Agoudemos made this certification from the IP address of 67.53.131.78. Subscriber records show

this IP address was issued to and paid for by Sonag at the building located at 5500 W Florist Ave, Milwaukee, Wisconsin. The most recent certification made by Agoudemos, on May 20, 2015, was from IP address 24.167.199.138. Subscriber records reveal this IP address was also issued to and paid for by Sonag at the same location and address.

101. VA and Department of Defense contracting officials primarily relied on C3T's self-certifications to determine C3T's eligibility to bid upon and receive status-based contracts. Below are federal set-aside SDVOSB contracts C3T received based upon their certifications from April 2012 through March 2016:

Contract ID	Contracting Agency Name	Date Signed to include modifications and task orders	Action Obligation to include mods	ORCA Validated	Certified By	Owner IP Address
W911SA12D0015	ARMY	9/25/2012-3/23/2016	\$816,256.18	YES	Telemachos Agoudemos	Sonag
VA26314C0058	VA	12/5/2012-12/23/2015	\$8,968,675.00	YES	Telemachos Agoudemos	Sonag
VA69D12C0084	VA	4/15/2012-2/19/2013	\$1,033,713.87	YES	Telemachos Agoudemos	Sonag
VA69D13C0150	VA	3/27/2013-4/11/2014	\$890,332.00	YES	Telemachos Agoudemos	Sonag
VA26313C0191	VA	6/28/2013-2/17/2015	\$965,185.87	YES	Telemachos Agoudemos	Sonag
VA26313C0214	VA	07/30/2013	\$1,375,454.00	YES	Telemachos Agoudemos	Sonag
VA26314C0054	VA	3/21/2014-10/14/2015	\$2,787,500.85	YES	Telemachos Agoudemos	Sonag
VA69D14C0229	VA	6/27/2014-10/27/2015	\$2,338,436.00	YES	Telemachos Agoudemos	Sonag
		<b>Total</b>	<b>\$19,175,553.77</b>			

102. C3T is still participating in the SDVOSB program and continues to be awarded SDVOSB set-aside contracts.

103. The contract payments listed above were for progress payments, task orders, and/or modifications to SDVOSB set-aside contracts C3T was awarded. These contract payments originated from the VA through US Treasury and the Department of Defense through DFAS. Once payments were authorized by the agency, the funds were electronically transferred to C3T's account at BMO Harris Bank.

104. In order to do business with the VA, a contractor must be registered and given a VA Vendor Identification. When it is time to release a payment to a contractor, a VA contracting officer submits a request for payment through the VA's Financial Service Center (FSC) to the US Treasury's Financial Management System (FMS), which then causes an electronic payment to be released from the Federal Reserve Bank in New Jersey to the contractor by means of wire to their respective financial account. VA retains a voucher as a record of payment.

#### **Pagasa's Formation and Operation**

105. Ganos, as a former participant in the 8(a) program, is not eligible to be a majority owner of a different 8(a) company. CS-1 reported that since Nuvo graduated from the 8(a) set-aside program in 2013, Ganos and Hubbell have sought to establish a new minority-owned business to obtain government 8(a) set-aside contracts. I submit there is probable cause to believe that Pagasa is being supported by Ganos' affiliated companies in an attempt to establish it as an ongoing concern to fulfill the SBA regulations that require a small business have at least 2 years of successful work history before requesting SBA 8(a) status.

106. According to the Wisconsin Department of Financial Institutions, Pagasa registered with the state of Wisconsin on May 23, 2012. Pagasa's president and purported owner is Odessa Millan, an Asian-Pacific American female who meets the social and economic requirements to be

an 8(a) participant. CS-1 reported that Millan was chosen by Ganos because she had been a project manager for C3T for approximately four years and has a college degree in construction management.

107. On October 10, 2013, Millan registered Pagasa on the GSA managed database SAM at business address 2XXX S. 58<sup>th</sup> Street, West Allis, Wisconsin. However, GSA captured the IP address from her certification as 67.53.131.78, which is a Sonag owned IP account, located in the Milwaukee building owned by Ganos, that houses Sonag, Nuvo and C3T. Millan certified under penalty of perjury that Pagasa meets all the requirements to be eligible to be an 8(a).

108. On February 23, 2015, Millan applied for Pagasa's 8(a) certification through the SBA website, reporting that she was the president and 100% owner of the company, and listing Pagasa's address as 2XXX S. 58<sup>th</sup> Street, West Allis, Wisconsin.

109. On Millan's SBA profile, she reported that she was a Project Manager for C3T from 2009-2011. However, C3T's employee payroll report showed that in 2012, while Millan claimed to be running Pagasa, she received income from C3T of \$32,608.17.

110. Millan also submitted to the SBA an organization chart that listed James Hubbell as her project manager and estimator. Although 8(a) program rules require Millan to be the highest paid employee of the company, records showed that Hubbell had received more compensation from Pagasa in 2013 and 2014 than she did. Millan explained to SBA that Hubbell made more than her in 2013 due to a project he secured, and in 2014 due to the premature birth of her son, which caused her to be off of work for a significant amount of time.

111. CS-1 reported that Hubbell was endeavoring to establish a work history for Pagasa by obtaining small state and county projects. Once Pagasa received 8(a) status, Hubbell was expected to return to C3T, which he did in 2014.

112. Pagasa's SBA records contained a list of contracts Pagasa participated in from March 1, 2013 through August 1, 2014. The list identifies 13 projects, five of which were for LJ Properties, a Ganos-owned company, which paid Pagasa a combined total of \$235,960. One of the contracts listed was for C3T, which paid Pagasa \$125,000. Millan provided a personal statement in which she reported there was no affiliation between Pagasa and C3T.

113. Pagasa's financial records revealed that from September 12, 2012, through September 12, 2014, Pagasa had received \$412,995 from C3T, which contradicts Millan's submission to the SBA that identified \$125,000 in contracts with C3T.

114. Millan did not identify in the business plan or the contract list that she had provided to SBA that Pagasa had any relationship with Nuvo or Sonag I, another Ganos-owned company. However, Pagasa's financial records show that Pagasa received \$126,075 from Nuvo between December 12, 2012, and March 21, 2014. Pagasa also received \$100,866.50 from Sonag I between May 8, 2013, and June 2, 2015.

115. Although Pagasa was allegedly being paid for completing work on these contracts, CS-1 reported that Pagasa was not doing any actual work. Instead, the work was performed by C3T, Nuvo, and Sonag employees, and Pagasa was identified as a subcontractor only to establish a work history for work that had ostensibly been performed by Pagasa.

116. Financial records for Pagasa and C3T show that Pagasa's Tri City bank account was opened on September 17, 2012, with a \$5,000 check from C3T. However, in Millan's October 2015 business plan submitted to SBA, Millan reported that she had personally provided the funding for the initial capitalization of the company.

117. On September 1, 2015, Pagasa obtained its 8(a) certification. However, Pagasa has not yet been awarded any 8(a) set-aside federal government contracts.

118. Millan provided SBA a business plan for Pagasa that was signed on October 5, 2015 and approved on November 25, 2015. In this plan, Millan listed her home and business address as 2XXX S. 58<sup>th</sup> Street, West Allis, Wisconsin. She also identified business relationships and former projects with Milwaukee Piping and Plumbing, Inc., LJ Properties of WI, Sonag Load and Go, and Sonag Ready Mix. She did not identify any business relationships with Nuvo, Sonag, or her former employer, C3T.

119. On October 22, 2015, an SBA employee having the initials "S.M." conducted Pagasa's 8(a) orientation, which took place at Pagasa's newly acquired office space located at 5500 W Florist Ave., Milwaukee, Wisconsin, the same building that houses Sonag, Nuvo, and C3T. Millan informed S.M. that Pagasa had recently moved into the new office space and explained that she was able to move into the retail space without having to sign a formal lease. S.M. recalled that the next door tenant was C3T, and there was an open entrance (not a doorway) in the back of Pagasa's office, on the south wall, that appeared to lead to C3T's office space.

120. During the orientation, Millan explained to S.M. she was the 100% owner of Pagasa and that Pagasa employed approximately four full time employees, including her. Millan was instructed to revise her business plan and to provide SBA with a signed lease agreement.

121. After the orientation, Millan emailed her lease to the SBA. A review of the Pagasa's lease agreement revealed it is for 60 months, starting on October 1, 2015, and ending on September 30, 2020. According to the lease agreement, the owner of the building is Sonag I, a Ganos owned company.

#### **Lori Michaud**

122. CS-1 reported that Lori Michaud performs all the corporate accounting functions for Sonag, Nuvo, and C3T, and has work space within the building located at 5500 W Florist Ave.,

Milwaukee Wisconsin. However, Michaud is a private contractor and not an employee of any of the Ganos companies.

123. A former Nuvo employee advised he did not know the accountant for Nuvo very well, but recalls she worked for Sonag and C3T as well.

124. Surveillance of the office building was conducted, which revealed Michaud works on site at the building located at 5500 W Florist Ave., Milwaukee Wisconsin, which houses Sonag, Nuvo, C3T, and Pagasa. During the surveillance period, Michaud was seen entering the building at approximately 8:00 am daily, and leaving at approximately 4:30 pm Monday through Friday.

125. In October 2012, federal agents interviewed Michaud regarding her involvement with C3T and Sonag. Michaud reported that from April 2002 to October 2010, she was employed by Sonag to monitor and report all Sonag's financial data. While she was employed with Sonag, she met Hubbell, whom Michaud described as Sonag's Vice President. In approximately 2006, Michaud assisted Hubbell and Agoudemos in establishing C3T by filling out and filing the required documents and online database entries. After 2010, Michaud left Sonag and became a self-employed accountant. Michaud stated that C3T is one of her biggest clients and requires most of her time. Michaud explained that she provides all necessary accounting services including the preparation of all financial records and reports. Michaud explained that she reports C3T's financial status to Agoudemos on a daily or weekly basis.

126. A review of C3T's corporate records revealed that in 2006 Michaud was listed as the alternate point of contact for C3T in the CCR database.

127. CS-1 stated that Michaud has control over the entire general ledger function and the financial accounts for all of the referenced companies, which enables her to transfer profits

from job to job and company to company<sup>4</sup> within the job-cost software, which illustrates the affiliation between the target companies.

128. CS-1 reported that Michaud frequently placed expenses with projects for which they were not incurred. During a consensually recorded conversation with Michaud, CS-1 confronted Michaud about the practice of transferring unrelated expenses to Nuvo projects. CS-1 told Michaud he/she understood why she did it, to improve the appearance of profitability to the banks and bonding companies, to which Michaud replied “Uh-Huh.”

129. A review of public records indicates Lori Michaud owns LJM Accounting Services, Inc. (“LJMAS”). According to DFI records, as of January 2016 the business address for LJMAS is Michaud’s residence located at W147 N5146 Dolphin Drive, Menomonee Falls, WI 53051. A review of Transamerica Retirement Solutions records revealed that correspondence for Sonag’s, Nuvo’s, C3T’s, and Pagasa’s 401K accounts are being sent to Michaud’s LJMAS home business address. Michaud is listed as the primary contact for these 401K accounts. A review of Michaud’s bank records reveals she has no income other than that from the target companies. There is probable cause to believe Michaud maintains computers and records at her home business address which are associated with Sonag, Nuvo, C3T, and Pagasa.

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<sup>4</sup> In the accounting profession, this activity is commonly referred to as profit shifting or smoothing, which is not a legitimate practice between non-affiliated companies.

## **Computers, Electronic Storage, and Forensic Analysis**

130. As described above and in Attachment B, this application seeks permission to search for records that might be found on the premises, in whatever form they are found. One form in which the records might be found is data stored on a computer's hard drive or other storage media. Thus, the warrant applied for would authorize the seizure of electronic storage media or, potentially, the copying of electronically stored information, all under Rule 41(e)(2)(B).

131. *Definitions.* As used herein and in Attachment B:

- a. The terms "record" and "information" includes all forms of creation or storage, including any form of computer or electronic storage (such as hard disks or other media that can store data); any handmade form (such as writing); any mechanical form (such as printing or typing); and any photographic form (such as microfilm, microfiche, prints, slides, negatives, videotapes, motion pictures, or photocopies).
- b. The term "computer" includes all types of electronic, magnetic, optical, electrochemical, or other high speed data processing devices performing logical, arithmetic, or storage functions, including desktop computers, notebook computers, mobile phones, tablets, server computers, and network hardware.
- c. The term "storage medium" includes any physical object upon which computer data can be recorded. Examples include hard disks, RAM, floppy disks, flash memory, CD-ROMs, and other magnetic or optical media.

132. *Probable cause.* I submit that if a computer or storage medium is found on the premises, there is probable cause to believe those records will be stored on that computer or storage medium, for at least the following reasons:

- a. Based on my knowledge, training, and experience, I know that computer files or remnants of such files can be recovered months or even years after they have been downloaded onto a storage medium, deleted, or viewed via the Internet. Electronic files downloaded to a storage medium can be stored for years at little or no cost. Even when files have been deleted, they can be recovered months or years later using forensic tools. This is so because when a person "deletes" a file on a computer, the data contained in the file does not actually disappear; rather, that data remains on the storage medium until it is overwritten by new data.

- b. Therefore, deleted files, or remnants of deleted files, may reside in free space or slack space—that is, in space on the storage medium that is not currently being used by an active file—for long periods of time before they are overwritten. In addition, a computer’s operating system may also keep a record of deleted data in a “swap” or “recovery” file.
- c. Wholly apart from user-generated files, computer storage media—in particular, computers’ internal hard drives—contain electronic evidence of how a computer has been used, what it has been used for, and who has used it. To give a few examples, this forensic evidence can take the form of operating system configurations, artifacts from operating system or application operation, file system data structures, and virtual memory “swap” or paging files. Computer users typically do not erase or delete this evidence, because special software is typically required for that task. However, it is technically possible to delete this information.
- d. Similarly, files that have been viewed via the Internet are sometimes automatically downloaded into a temporary Internet directory or “cache.”
- e. Based on actual inspection of other evidence related to this investigation, such as emails, I am aware that computer equipment was used to generate, store, and print documents used in the scheme. There is reason to believe that there is a computer system currently located on the premises.

133. *Forensic evidence.* As further described in Attachment B, this application seeks permission to locate not only computer files that might serve as direct evidence of the crimes described on the warrant, but also for forensic electronic evidence that establishes how computers were used, the purpose of their use, who used them, and when. There is probable cause to believe that this forensic electronic evidence will be on any storage medium in the premises because:

- a. Data on the storage medium can provide evidence of a file that was once on the storage medium but has since been deleted or edited, or of a deleted portion of a file (such as a paragraph that has been deleted from a word processing file). Virtual memory paging systems can leave traces of information on the storage medium that show what tasks and processes were recently active. Web browsers, e-mail programs, and chat programs store configuration information on the storage medium that can reveal information such as online nicknames and passwords. Operating systems can record additional information, such as the attachment of peripherals, the attachment of USB flash storage devices or other

external storage media, and the times the computer was in use. Computer file systems can record information about the dates files were created and the sequence in which they were created, although this information can later be falsified.

- b. Forensic evidence on a computer or storage medium can also indicate who has used or controlled the computer or storage medium. This “user attribution” evidence is analogous to the search for “indicia of occupancy” while executing a search warrant at a residence. For example, registry information, configuration files, user profiles, e-mail, e-mail address books, “chat,” instant messaging logs, photographs, the presence or absence of malware, and correspondence (and the data associated with the foregoing, such as file creation and last-accessed dates) may be evidence of who used or controlled the computer or storage medium at a relevant time.
- c. A person with appropriate familiarity with how a computer works can, after examining this forensic evidence in its proper context, draw conclusions about how computers were used, the purpose of their use, who used them, and when.
- d. The process of identifying the exact files, blocks, registry entries, logs, or other forms of forensic evidence on a storage medium that are necessary to draw an accurate conclusion is a dynamic process. While it is possible to specify in advance the records to be sought, computer evidence is not always data that can be merely reviewed by a review team and passed along to investigators. Whether data stored on a computer is evidence may depend on other information stored on the computer and the application of knowledge about how a computer behaves. Therefore, contextual information necessary to understand other evidence also falls within the scope of the warrant.
- e. Further, in finding evidence of how a computer was used, the purpose of its use, who used it, and when, sometimes it is necessary to establish that a particular thing is not present on a storage medium. For example, the presence or absence of counter-forensic programs or anti-virus programs (and associated data) may be relevant to establishing the user’s intent.

134. *Necessity of seizing or copying entire computers or storage media.* In most cases, a thorough search of a premises for information that might be stored on storage media often requires the seizure of the physical storage media and later off-site review consistent with the warrant. In lieu of removing storage media from the premises, it is sometimes possible to make an

image copy of storage media. Generally speaking, imaging is the taking of a complete electronic picture of the computer's data, including all hidden sectors and deleted files. Either seizure or imaging is often necessary to ensure the accuracy and completeness of data recorded on the storage media, and to prevent the loss of the data either from accidental or intentional destruction. This is true because of the following:

- a. The time required for an examination. As noted above, not all evidence takes the form of documents and files that can be easily viewed on site. Analyzing evidence of how a computer has been used, what it has been used for, and who has used it requires considerable time, and taking that much time on premises could be unreasonable. As explained above, because the warrant calls for forensic electronic evidence, it is exceedingly likely that it will be necessary to thoroughly examine storage media to obtain evidence. Storage media can store a large volume of information. Reviewing that information for things described in the warrant can take weeks or months, depending on the volume of data stored, and would be impractical and invasive to attempt on-site.
- b. Technical requirements. Computers can be configured in several different ways, featuring a variety of different operating systems, application software, and configurations. Therefore, searching them sometimes requires tools or knowledge that might not be present on the search site. The vast array of computer hardware and software available makes it difficult to know before a search what tools or knowledge will be required to analyze the system and its data on the Premises. However, taking the storage media off-site and reviewing it in a controlled environment will allow its examination with the proper tools and knowledge.
- c. Variety of forms of electronic media. Records sought under this warrant could be stored in a variety of storage media formats that may require off-site reviewing with specialized forensic tools.

135. *Nature of examination.* Based on the foregoing, and consistent with Rule 41(e)(2)(B), the warrant I am applying for would permit seizing, imaging, or otherwise copying storage media that reasonably appear to contain some or all of the evidence described in the warrant, and would authorize a later review of the media or information consistent with the warrant. The later review may require techniques, including but not limited to computer-assisted

scans of the entire medium, that might expose many parts of a hard drive to human inspection in order to determine whether it is evidence described by the warrant.

136. Because several may people share the residence of Lori Michaud to be searched at W147N5146 Dolphin Drive, Menomonee Falls, WI, 53051, it is possible that this residence will contain storage media that are predominantly used, and perhaps owned, by persons who are not suspected of a crime. If it is nonetheless determined that that it is possible that the things described in this warrant could be found on any of those computers or storage media, the warrant applied for would permit the seizure and review of those items as well.

137. To varying degrees, Nuvo, Sonag, C3T, and Pagasa are functioning companies that are actively performing construction work. The seizure of these companies' computers and devices may limit their ability to conduct perform that work. As with any search warrant, I expect that this warrant will be executed reasonably. Reasonable execution will likely involve conducting an investigation on the scene of what computers, or storage media, must be seized or copied, and what computers or storage media need not be seized or copied. Where appropriate, officers will copy data, rather than physically seize computers, to reduce the extent of disruption. If employees of the companies so request, the agents will, to the extent practicable, attempt to provide the employees with copies of data that may be necessary or important to the continuing function of the companies' work. If, after inspecting the computers, it is determined that some or all of this equipment is no longer necessary to retrieve and preserve the evidence, the government will return it.

138. The accompanying software programs will also need to be seized because data that is created with certain software can be proprietary, meaning that the data can only be interpreted by that software and is sometimes impossible to examine otherwise. Examination of this data will

be necessary to determine if it contains information pursuant to the “items to be seized” section of this affidavit. Instruction manuals, system documentation, notes, or any other type of correspondence potentially relating to any computer or media device will also need to be seized because it could contain passwords, usernames, instructions, hints, codes, keywords, etc. that could be necessary to properly operate and interpret the computers or media being examined.

### **Conclusion**

139. Based on the forgoing, there is probable cause to believe that evidence of the above-listed federal crimes exists at the locations described in Attachment A. I request authorization to search for and seize the items further described in Attachment B.

Respectfully submitted,

Suzanne A Humeniak  
Special Agent  
VAOIG

Subscribed and sworn to before me on \_\_\_\_\_, 2016

\_\_\_\_\_  
UNITED STATES MAGISTRATE JUDGE

## **ATTACHMENT A**

### **LOCATIONS TO BE SEARCHED**

#### **Premises A:**

1. The premises to be searched is the building and curtilage that are the place of business of Sonag I, Sonag Company, Inc., Nuvo Construction Company, Inc., C3T Inc., and Pagasa Construction Company, which are all co-located in the same building located on the northwest corner of W. Florist Avenue and N 55<sup>th</sup> Street with an official Milwaukee County, WI situs address of 5500 W. Florist Avenue, Milwaukee, WI 53218 and assigned US Postal Service mailing addresses of 5510 W. Florist Ave, Milwaukee, WI 53218; 6045 N. 55<sup>th</sup> St, Milwaukee, WI 53218; and 6033 N 55<sup>th</sup> Street, Milwaukee, WI 53218. This building houses the offices and warehouses of the companies listed above. The area within the premises to be searched shall include all rooms, storage areas, containers, company-owned vehicles and company-owned equipment located in the building or the curtilage of the property.

2. The building is located in a primarily urban, commercial manufacturing area bordered to the South by Florist Avenue, the East by North 55<sup>th</sup> Street and the North by West Douglas Avenue. According to the City of Milwaukee Property Data website, this property contains three units covering approximately 33,600 square feet, with adjoining warehouse space, is tan in color, having a concrete block exterior, and a flat roof, situated on approximately 1.669 acres of land with an open grass area to the North. There is a two door loading dock facing North 55th Street at the North end of the building, a two door loading dock facing West Florist Avenue at the South end of the building, and a fenced in area to the rear of the building.

3. A photograph of premises A appears below:



Premises B:

4. The premises to be searched is the business address for LJM Accounting Services and the residence for Lori Michaud. The property is located at W147N5146 Dolphin Drive, Menomonee Falls, WI, 53051, which is the first house south of Lancaster Avenue on the east side of Dolphin Drive. The property is further described as a two-story framed structure with light brown siding and an attached two car garage situated on approximately ½ acre lot. The address number, W147N5146, is located above the garage door at the front of the residence. The area within the premises to be searched shall include all rooms, storage areas, containers, and vehicles located therein including the curtilage of the property.

5. A photograph of premises B appears below:



## **ATTACHMENT B**

### **DESCRIPTION OF ITEMS TO BE SEIZED**

For the period January 2006 to present (or another period if specified below), all manner and means of records, correspondence, or other documents (collectively "records"), located at 5500 W Florist Ave, Milwaukee WI 53218 (as described in Attachment A), or LJM Accounting Services, located at W147 N5146 Dolphin Drive) (as described in Attachment A), pertaining to Sonag I; Sonag Construction Company; Nuvo Construction Company Inc. (Nuvo); C3T Inc.(C3T); Pagasa Construction Company (Pagasa); Trinity Marketing Services; or Southwest Minnesota Housing Partnership (SWMHP); and any records which connect Brian Ganos, James Hubbell, Telemachos Agoudemos, Lori Michaud, Jorge Lopez, Odessa Millan, to each other or the foregoing companies (hereinafter the "specified entities"), provided such records meet one or more of the following categories:

1. Records related to federal procurement contracts between Nuvo, C3T, or Pagasa and the U.S. Department of Veterans Affairs (VA), the U.S. Department of Defense (DoD), the U.S. Small Business Administration (SBA), or the U.S. General Services Administration (GSA) including but not limited to records concerning:
  - a. Contract solicitations, proposals, or bids;
  - b. Nuvo or Pagasa's qualifications for the SBA's 8(a) Program, or C3T's qualifications for the VA's Service-Disabled Veteran-Owned Small Business program;
  - c. Contracts, delivery orders, assignment of work forms, or change orders;
  - d. Performance of the contracts;
  - e. Submission of claims to the VA, DoD, SBA, or GSA, including explanation of work forms, remittance advice forms, reconciliation sheets, or correspondence; and
  - f. Payments of claims by the VA, DoD, SBA, or GSA.
2. For the period January 2001 to present, records related in any way to Nuvo or Pagasa's application for and participation in the SBA's 8(a) Program.
3. For the period January 2001 to present, records related in any way to C3T's application for and participation in the VA's Service-Disabled Veteran-Owned Small Business program.
4. Records related to any transactions between the specified entities, including but not limited to records concerning:
  - a. Any order, purchase, lease, or delivery of goods, equipment, materials, or services from one of the specified entities to another;

- b. Any purchase or lease of real estate, office space, or warehouse space between the specified entities;
  - c. Any billing, invoices, statements, payments, loans, or other transfers of monies from one of the specified entities to another;
  - d. Any correspondence regarding transactions between the specified entities;
  - e. Any financial or accounting record regarding transactions between the specified entities.
- 5. Records that tend to show the ownership, registration, licensing, rental, leasehold interest, or use of equipment, vehicles, and other assets of the specified entities.
- 6. Records that tend to show the activities, location, or compensation of Brian Ganos, James Hubbell, Telemachos Agoudemos, Lori Michaud, Jorge Lopez, Odessa Millan, or other individuals who may have exercised ownership, dominion, or control of the specified entities, including but not limited to:
  - a. Any correspondence involving those individuals;
  - b. Calendars, timesheets, address books;
  - c. Corporate records for the specified entities, including meeting minutes, strategic planning documents, financial projections and budgets, organizational charts, or other records reflecting corporate decision-making and responsibilities; or
  - d. Compensation agreements and payments in any form for the foregoing individuals.
  - e. Documentation related to purchase or other transfer of assets for the benefit of the foregoing individuals.
- 7. Payroll and personnel files, employment and compensation agreements, address books, calendars, timesheets, and other documents that may reflect the identities, locations, or activities of employees, officers, or directors of the specified entities.
- 8. Accounting and banking documents, including but not limited to, bank statements and other bank records, credit card statements and expense account documents, general and sub ledgers, journal entries, financial statements, accounts payable documents, accounts receivable documents and both personal and corporate tax records.
- 9. Signature stamps or other means of producing signatures related to the specified entities or their employees or owners.
- 10. This warrant authorizes seizure of computers and storage media and subsequent search of those computers and storage media for the records specified in this attachment at a law enforcement facility.

- a. In this Attachment, the terms "records" and "information" includes all forms of creation or storage, including any form of computer or electronic storage (such as hard disks or other media that can store data); any handmade form (such as writing); any mechanical form (such as printing or typing); and any photographic form (such as microfilm, microfiche, prints, slides, negatives, videotapes, motion pictures, or photocopies).
- b. The term "computer" includes all types of electronic, magnetic, optical, electrochemical, or other high speed data processing devices performing logical, arithmetic, or storage functions, including desktop computers, notebook computers, mobile phones, tablets, server computers, and network hardware.
- c. The term "storage medium" includes any physical object upon which computer data can be recorded. Examples include hard disks, RAM, floppy disks, flash memory, CD-ROMs, and other magnetic or optical media.