

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,  
Plaintiff

v.

MARY C. ROGERS,  
Defendant

Case No.: \_\_\_\_\_

Judge \_\_\_\_\_

INFORMATION

**\*\*FILED UNDER SEAL\*\***

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The United States charges that:

**COUNT 1**

(Conspiracy to Commit Bank Fraud)

INTRODUCTION

At all times relevant and material to this Indictment:

1. The defendant, Mary C. Rogers (Rogers) has been the Butler County, Ohio Auditor, having obtained this position in 1995.
2. In her capacity as the Butler County, Ohio Auditor Rogers essentially serves as the Chief Financial Officer for the county.
3. The duties of the Auditor's office consist of managing the finances of the Butler County government, including financial reporting, and auditing.
4. The Butler County Auditor is responsible for the following departments, divisions and duties:
  - a. Fiscal Services: This department is responsible for the administration and distribution of tax revenues; accounting for all county funds; administration of county payroll; and producing the official financial reports for county, state and federal governments.

- b. Information Services: The Auditor is responsible for the management of the county data processing center.
- 5. Butler County, Ohio (Butler County) is located in the Southern Judicial District of Ohio.
- 6. Ohio Revised Code § 102.02 states in relevant part:

all of the following shall file with the appropriate ethics commission the disclosure statement described in this division on a form prescribed by the appropriate commission: every person who is elected to or is a candidate for a state, county, or city office . . .
- 7. Ohio Revised Code § 102.02 also states in relevant part:

The disclosure statement shall include . . . identification of every source of income, . . . received during the preceding calendar year, in the person's own name or by any other person for the person's use or benefit, by the person filing the statement, and a brief description of the nature of the services for which the income was received.
- 8. Ohio Revised Code § 102.01 states in relevant part:

"Income" includes gross income as defined and used in the "Internal Revenue Code of 986," 100 Stat. 2085, 26 U.S.C. 1, as amended, interest and dividends on obligations or securities of any state or of any political subdivision or authority of any state or political subdivision, and interest or dividends on obligations of any authority, commission, or instrumentality of the United States.

THE CONSPIRACY

- 9. Beginning in or about August 2004, and continuing up to and including March 2006 in the Southern District of Ohio, and elsewhere, the defendant, Mary C. Rogers, did knowingly and willfully conspire with others known and unknown, to commit offenses against the United States as follows:
  - a. To devise and intend to devise a scheme and artifice to defraud National City Bank (National City), a federally insured financial institution, and, to obtain

moneys, funds, credits, assets, securities, or other property owned by or under the custody or control of National City, a federally insured financial institution, by means of false or fraudulent pretenses, representations, or promises in violation of 18 U.S.C. §§ 1344, 1346, and 2.

- b. To devise and intend to devise a scheme and artifice to defraud and deprive Butler County, Ohio of its intangible right to honest services and for the purpose of executing the scheme and artifice, places in any post office or authorized depository for mail matter, any mater or thing whatever to be sent or delivered by the Postal Service, in violation of 18 U.S.C. §§ 1341, 1346, and 2.

#### MANNER AND MEANS OF THE CONSPIRACY

10. It was the object of the conspiracy for individuals, including O.C., J.S., and K.V., employed by a company to be referred to as DC, to obtain \$5,292,643.37 in funding for DC from National City ostensibly in relation to business contracts DC had with Butler County.
11. It was the object of the conspiracy DC sought to obtain \$5,292,643.37 from National City ostensibly in relation to business contracts DC had with Butler County.
12. It was the object of the conspiracy to represent to National City that DC had installed telecommunications equipment in Butler County and Butler County would borrow money from National City to finance this transaction.
13. It was the object of the conspiracy to have National City finance this nonexistent business transaction by paying DC for goods and services it claimed it provided to Butler County.
14. It was part of the conspiracy that Rogers represented to National City that DC was doing

business with Butler County.

15. It was further part of the conspiracy that, in return for her assistance in executing the goals of the conspiracy, Rogers was compensated.
16. It was further part of the conspiracy that Rogers covered-up and concealed the objective of the conspiracy and her individual involvement therein, by among other things, failing to disclose her financial relationship with J.S., and DC on financial disclosure reports required under the laws of the State of Ohio.

#### OVERT ACTS

17. On August 9, 2004 Rogers and J.S. each signed a Mutual Confidentiality Agreement between DC and Butler County.
18. On September 15, 2004 Rogers acting as Auditor for Butler County signed a Master Certificate of Incumbency certifying that J.S. was an authorized representative of the Lessee, Butler County.
19. On September 15, 2004 J.S., on behalf of Butler County, signed a Rental Schedule between Butler County and Information Leasing Corporation
20. On December 31, 2004 the defendant Rogers signed a Resolution which indicated Butler County was the Municipality/Lessee and would borrow \$5,292,643.37 from National City. In this resolution J.S. and Rogers were listed as authorized representatives acting on behalf of Butler County.
21. On December 31, 2004 Rogers advised National City that in her capacity as County Auditor she had the power to take on debt and approve debt on behalf of Butler County.
22. On December 31, 2004 Rogers and executed a Certificate of Incumbency, dated

December 28, 2004, which identified J.S. as an agent of Butler County.

23. On December 31, 2004 National City released \$4,000,000 of the proposed \$5,292,643.37 to DC on condition that DC provide National City with an Opinion of Counsel from the Butler County Attorney certifying the efficacy of the alleged contract between DC and Butler County.
24. On December 31, 2004, J.S. signed a Loan Guarantee with National City, agreeing to the return of the \$4,000,000 within 30 days of December 31, 2004 if the Opinion of Counsel was not provided.
25. A check dated January 12, 2005 in the amount of \$9,500 from the account of J.S. was made payable to HRH, a third-party intermediary company.
26. A check dated January 19, 2005 in the amount of \$9,500 from the account of HRH was made payable to Rogers.
27. After learning of the investigation, in an effort to conceal the receipt of the \$9,500 described above, Rogers wrote a check to HRH. The check was dated September 26, 2005 in the amount of \$9,500 from the account of Rogers and made payable to HRH.
28. HRH then wrote a check to J.S. This check was dated September 30, 2005 in the amount of \$9,500 from the account of HRH and made payable to J.S.
29. On March 29, 2006 Rogers knowingly caused her 2005 Financial Disclosure Statement, which contained false information, namely, it failed to include as income the \$9,500 from J.S. and Dynus, to be sent via United States Postal Service to the Ohio Ethics Commission.

**In violation of Title 18, United States Code, Section 1349.**

**COUNT 2**  
(Tax Fraud)

On or about February 3, 2005, in the Southern District of Ohio, the defendant, Mary C. Rogers, a resident of West Chester, Ohio did willfully make and subscribe to a U.S. Individual Income Tax Return (Form 1040) for the calendar year 2004, which was verified by a written declaration that it was made under the penalties of perjury and was transmitted to and filed with the Internal Revenue Service, which said Income Tax Return she did not believe to be true and correct as to every material matter in that the said Income Tax Return only reported the defendant's income from services for which she received a Form 1099, whereas, as she then and there well knew and believed that she received additional income from other individuals and entities for the preparation of tax returns and accounting services.

**In violation of Title 26, United States Code, Section 7206(1).**

**GREGORY G. LOCKHART  
UNITED STATES ATTORNEY**

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**ANTHONY SPRINGER  
DEPUTY CRIMINAL CHIEF**



4. Prior to the date of sentencing the defendant will pay a special mandatory assessment of \$100.00 per felony conviction to the United States District Court.
5. The defendant agrees to abide by each and every term of this agreement. If the defendant makes any statement that is materially false in whole or in part, or fails to comply with any term of this agreement, the United States has the right to declare this agreement void and to prosecute the defendant to the full extent of the law. If this agreement or the defendant's conviction is voided for any reason, the defendant waives any statute of limitations with respect to the United States prosecuting the defendant for any offense arising from defendant's conduct in this case.
- ✓ 6. The sentence to be imposed is within the sole discretion of the Court. There is no agreement between the parties as to what the sentence will be. The defendant understands that the Sentencing Guidelines ("U.S.S.G." or "Guidelines") are advisory and not mandatory.
7. The defendant has thoroughly reviewed with counsel how the Guidelines might apply to this case. If the Court imposes a sentence higher than expected, the defendant has no right to withdraw the guilty pleas.
- ✓ 8. The defendant is pleading guilty because the defendant is in fact guilty. The attached Statement of Facts details the factual basis for this plea. The attached Statement of Facts is true and correct and made a part of this agreement. The parties understand that pursuant to Section 6B1.4(d), the Court is not bound by the attached stipulation and is not required to accept same. The defendant understands and agrees that should the Court not accept the attached stipulation, the defendant will not have the right to withdraw a plea of guilty.

9. There have been no representations whatsoever by any agent or employee of the United States, or any other law enforcement agency, as to what the final disposition in this matter should and will be.
10. Pursuant to Rule 11(c)(1)(B), the United States Attorney's Office will make the following recommendations that are non-binding, meaning the Court is not obligated to accept them:
  - A. If, in the opinion of the United States Attorney's Office, the defendant accepts responsibility, and the probation office recommends a two-level reduction for "acceptance of responsibility" as provided by U.S.S.G. § 3E1.1(a), the United States Attorney's Office will concur in the recommendation;
  - B. If the probation office recommends the above reduction, and the defendant; (1) complies with this agreement, (2) delivers an executed copy of this plea agreement to the United States Attorney's Office on or before December 17, 2007 at 5:00 p.m., (3) fully and accurately discloses to the U.S. Attorney's Office and the probation office the circumstances surrounding the relevant offense conduct, and (4) pays the \$100.00 special assessment fee per felony conviction within fourteen days of entering a guilty plea, the United States Attorney's Office will recommend an additional one level reduction pursuant to U.S.S.G. § 3E1.1(b), if applicable; and
  - C. The parties stipulate that the defendant is entitled to a two level decrease of her offense level pursuant to U.S.S.G. § 3B1.2(a) as a result of the defendant's role as a minor participant in the criminal activity. There is no stipulation or recommendation about the defendant's criminal history.

11. If, in the opinion of the United States Attorney's Office, the defendant (1) obstructs or impedes the administration of justice, Guideline 3C1.1, (2) commits any misconduct (including, but not limited to, committing a criminal offense, violating any term of release, or making a false statement or misrepresentation to any government entity or official) after entering into this agreement, (3) fails to comply with any term of this plea agreement, or (4) makes a false representation to the court, probation office, or the U.S. Attorney's Office, then the U.S. Attorney's Office will not be bound to make the foregoing recommendations.
  
12. While no substantial assistance motion has been promised by the United States, the parties have discussed that the defendant could qualify for such a motion if the defendant provides the United States with substantial assistance. The defendant agrees to and understands the following: Only the United States Attorney, in his sole discretion, may apply for a downward departure from the Guideline sentence pursuant to Sentencing Guideline § 5K1.1 and that only the United States Attorney may, within one year of sentencing and at the sole discretion of the United States Attorney, file a motion for reduction of sentence pursuant to Rule 35(b) of the Federal Rules of Criminal Procedure, to reflect substantial assistance to the United States subsequent to sentencing. The defendant understands that the determination of whether the defendant has provided substantial assistance for purposes of § 5K1.1 is within the sole discretion of the United States Attorney's Office for the Southern District of Ohio and is not reviewable by this Court. The defendant agrees and acknowledges that if this Office chooses not to file a substantial assistance departure motion pursuant to § 5K1.1, it shall not be grounds for the defendant to move to withdraw her plea of guilty in this case or otherwise relieve the defendant's obligations under this agreement.

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13. The United States agrees that the defendant, by the terms of this plea agreement, retains the right to argue for a sentence below the appropriate Guideline range, including invoking (i) any of the factors set forth under 18 U.S.C. § 3553(a), (ii) any adjustments or departures set forth under the Guidelines, including, but not limited to an additional mitigating role adjustment pursuant to Sentencing Guideline 3B1.2(a) for “minimal” participation in the criminal activity, and/or (iii) the applicability of a traditional sentencing departure as the basis for a sentence outside the appropriate Guideline range.
  14. In exchange for the defendant’s plea of guilty and complete cooperation, the United States Attorney for the Southern District of Ohio agrees that, after sentence has been imposed on the Information, she will not file any additional charges against the defendant based on the defendant’s conduct as described in the Information and Statement of Facts. This agreement does not protect the defendant from prosecution for perjury, false statement, obstruction, or any other such charge for conduct after the date of this agreement.
  15. If the defendant's guilty plea is not accepted by the court or is later set aside, or if the defendant breaches any part of this agreement, then the United States Attorney's Office will have the right to void this agreement.
  16. The defendant agrees that this Court has jurisdiction and authority to impose any sentence up to the statutory maximum. The defendant is aware that 18 U.S.C. § 3742 affords a defendant the right to appeal the sentence imposed. Acknowledges all this, and in exchange for the concessions made by the United States Attorney's Office in this plea agreement, the defendant waives all rights to appeal the sentence imposed, except for the grounds that (a) the sentence imposed includes a term of custody that exceeds the maximum Guideline imprisonment range, or (b) the sentence exceeds the statutory
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maximum penalty. The United States Attorney's Office reserves its right to appeal the sentence imposed as set forth in 18 U.S.C. § 3742(b). If the government exercises its right to appeal the sentence imposed, then the defendant is released from this appellate waiver and may appeal the sentence. The defendant further agrees not to contest the sentence in any post conviction proceeding, including but not limited to a proceeding under 28 U.S.C. § 2255.

17. By virtue of pleading guilty, the defendant is not a prevailing party as defined by 18 U.S.C. § 3006A and expressly waives any right the defendant may have to sue the United States.
18. The defendant has thoroughly reviewed all aspects of this case with counsel and is fully satisfied with counsel's legal representation. The defendant understands this agreement, each right affected by it, and the available alternatives.
19. The defendant waives any right to withdraw a guilty plea. In the event the defendant does not plead guilty, or seeks to withdraw a guilty plea, the defendant waives any protection afforded by Guideline Section 1B1.8(a), Federal Rule of Criminal Procedure 11(f), and Federal Rule of Evidence 410. Any statements made by the defendant in the course of any plea discussions, any Federal Rule of Criminal Procedure 11 proceeding, or any cooperation with the government will be admissible against the defendant without any limitation.
- ✓ 20. The defendant agrees to give complete cooperation to law enforcement authorities and others regarding the defendant's activities and those of others in relation to the offense of conviction and other matters on the following terms and conditions:

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- A. The defendant shall cooperate completely and truthfully in any and all matters the United States deems the cooperation relevant. Cooperation may include, but will not be limited to: answering questions; providing sworn written statements; taking polygraph examination(s); and participating in covert law enforcement activities. Any refusal by the defendant to cooperate truthfully and completely will constitute a breach of this agreement by the defendant, and will relieve the United States Attorney's Office of its obligations under this agreement. Such a breach by the defendant will not constitute a basis for withdrawal of a plea of guilty or otherwise relieve the defendant of the defendant's obligations under this agreement.
- B. The defendant shall promptly turn over or direct such law enforcement authorities to any and all evidence of crime; all contraband and proceeds to crime; and all assets traceable to such proceeds of crime. The defendant agrees to the forfeiture of all assets which are proceeds of crime or traceable to such proceeds of crime and all instruments that the defendant used to aid in committing the crimes.
- C. The defendant shall submit a full and complete accounting of all of the defendant's financial assets, whether such assets are in the defendant's name or in the name of a third party.
- D. The defendant shall testify completely and truthfully before any and all Grand Juries, trials or other court proceedings at which the defendant's testimony may be deemed relevant by the United States.
- ✓ E. Nothing in this agreement allows the defendant to commit any criminal violation of local, state or federal law. The defendant's commission of a criminal offense at

any time prior to sentencing will constitute a breach of this plea agreement and will relieve the United States Attorney's Office of all of its obligations under this agreement. Such a breach will not entitle the defendant to withdraw a plea of guilty or relieve the defendant of the defendant's obligations under this agreement. To establish a breach of this agreement, the United States Attorney's Office need only prove the defendant's commission of a criminal offense by a preponderance of the evidence.

- ✓ F. The defendant's cooperation includes making restitution in this matter in a schedule and amount to be determined by the Court.
21. Should the defendant knowingly provide incomplete or untruthful testimony, statements, or information pursuant to this agreement, or falsely implicate or incriminate any person, or fail to voluntarily and unreservedly disclose and provide full, complete, truthful, and honest knowledge, information, and cooperation, the following conditions shall apply:
- A. The defendant may be prosecuted for any perjury, false declarations, or obstruction of justice, if the defendant commits such a violation.
  - B. The defendant's own admissions, statements, and any information, books, papers, documents, and objects that the defendant has furnished in the course of the defendant's cooperation may be used against the defendant in any civil or criminal proceeding.
  - C. The defendant will not be permitted to withdraw the guilty plea contemplated by this agreement. In the alternative, the United States may at its option declare this entire plea agreement null and void.

22. This agreement does not resolve any civil liability of the defendant that may arise as a result of the offense described in the Information and Statement of Facts. Further, this agreement does not resolve any civil liability of the defendant for tax, interest, and penalties relating to income from the offense of conviction or any other source. The defendant acknowledges that as part of the complete cooperation promised by the defendant in this agreement, the defendant is obligated to give complete cooperation to Federal, state, and local tax authorities in the determination of the defendant's taxable income and determination and payment of any applicable tax, interest, and penalties. The defendant agrees to file accurate tax returns, amending returns if necessary, by June 1, 2008. This Agreement does not extinguish any appeal rights (either administratively before the Internal Revenue Service or through litigation) that the defendant may have with respect to the determination of her taxable income and determination and payment of any applicable tax, interest, and penalties, for the tax years 2001 through 2006. Additionally, the defendant agrees to cooperate fully with the Internal Revenue Service as follows:

A. The defendant agrees to pay restitution of the tax due and owing, together with any interest and penalties finally determined to the Department of Treasury, Internal Revenue Service. The defendant agrees to pay all Federal, state and local taxes due and owing for tax years 2001 through 2006. The defendant agrees, as a term of supervised release, to make all reasonable efforts to pay the tax liability due and owing to the Internal Revenue Service as a result of the offenses to which she is pleading guilty, including any relevant conduct amounts. Any such restitution payment(s) and the manner in which they are to be paid will be

determined by the Court at sentencing and will be set in accordance with the defendant's financial ability.

- B. The defendant agrees to provide the IRS Examination Division, prior to sentencing, with all requested documents and information for the purpose of a civil audit. This Agreement does not extinguish any rights (such as the right to protest a proposed assessment) that the defendant may have with respect to such audit.
  - C. The defendant agrees that subparagraphs "A" and "B" are appropriate conditions of supervised release.
  - D. The defendant agrees not to make an objection to the entry of an order under Fed.R.Crim.P.6(e)(3) permitting the IRS Criminal Investigation Division to disclose to the IRS Examination Collection Divisions (for purposes of a civil audit) all of the documents obtained, and the IRS reports produced, during the criminal investigation, whether or not such documents or reports are considered to be grand jury material within the meaning of Rule 6(e)(3).
  - E. Nothing in this agreement shall limit the Internal Revenue Service in its collection of any taxes, penalties or interest due from the defendant.
23. The defendant's plea of guilty is freely and voluntarily made without force, threats, or promises apart from those set forth in this agreement.
24. The defendant and the defendant's counsel certify that this plea agreement has been read in its entirety by (or has been read to) the defendant, and the defendant fully and completely understands the agreement in its entirety.

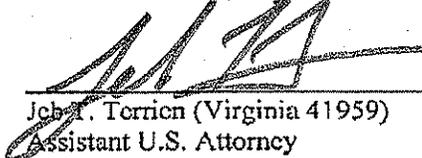
25. This document constitutes the entire agreement between the defendant and the United States Attorney's Office for the Southern District Office in this matter. There are no agreements, understanding or promises between the parties other than those contained in this agreement.

1-4-08  
Date

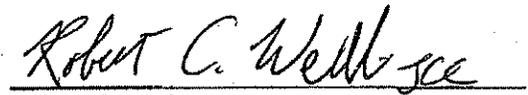
12/31/07  
Date

12/31/07  
Date

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Defendant

  
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Attorney for Defendant

## STATEMENT OF FACTS

The defendant, Mary C. Rogers, has been the Butler County, Ohio Auditor since 1995. In Ohio, each County's Auditor generally has three major roles from which all other duties result. These major roles are Chief Fiscal Officer, Chief Assessor, and Chief Payroll Officer. As Chief Fiscal Officer, the Auditor is responsible for all financial transactions and accounting of every County Board, Department, Office, Agency, or District. The Auditor is responsible for paying the debts and obligations of the County, verifying the accuracy and legitimacy of claims against the County, and overseeing all financial operations of the County. The Auditor is instrumental in the preparation of the County's annual budgets as well as ensuring that the County does not exceed its budget / appropriations. The Auditor also prepares the estimated revenues of the County as well as assisting the several local taxing authorities in determining their estimated tax revenues. The Auditor must also certify all bonded indebtedness and sign the bonds as well as maintain a record of the indebtedness. The Auditor also provides information to the Auditor of State and other agencies for audits. However, Rogers knew that, as Auditor, she did not have the authority to take on debt without the approval of the Butler County Commissioners.

As Chief Assessor of the County, the Auditor is responsible for establishing the value of all property, real and personal, in the County in addition to assessing the taxes for personal property and on estates. Finally, as Chief Payroll Officer of the County, the Auditor is responsible for the preparation and distribution of the payroll for all county employees.

In addition to the general duties outlined above, the Butler County Auditor's office directs the operations of Butler County's Information Services Division. In early 2004, Butler County's Information Services Division began to oversee Butler County's Fiber Optics Project

on a temporary basis following the termination of Butler County's Fiber Optics Manager. As a result, most business proposals involving the Fiber Optics Project were directed to the defendant's office. It was in this capacity that in August 2004, the defendant began to meet with certain individuals regarding the possibility of Butler County conducting business with a company to be referred to as DC concerning access to Butler County's Fiber Optics Project and the installation of telecommunications equipment. At this time, representatives of DC were also meeting with the Board of County Commissioners of Butler County regarding a potential business relationship between DC and Butler County. In fact, as a result of the negotiations between representatives of DC and the Board of County Commissioners of Butler County, the parties entered into an Economic Development Agreement in July, 2005.

From August 2004 to March 2006 Rogers conspired to commit bank fraud and mail fraud. Rogers and her co-conspirators falsely represented to National City Bank, a federally insured financial institution that certain representatives of DC were authorized to act on behalf of Butler County and that DC had installed telecommunications equipment in Butler County, Ohio. National City relied, in part, upon these false representations when it paid DC \$4,000,000.

More specifically, on August 9, 2004 Rogers signed, in her capacity as Butler County Auditor, a Mutual Confidentiality Agreement between DC and Butler County. On September 15, 2004 Rogers signed, in her capacity as Butler County Auditor, a Master Certificate of Incumbency certifying that a co-conspirator was an authorized representative of Butler County. On December 31, 2004, a representative of DC went to the defendant's home and obtained the defendant's signature, in her capacity as Butler County Auditor, on a document titled "Resolution." The "Resolution" named the defendant and the representative of DC as "authorized representatives" of Butler County and authorized them to execute, on behalf of

Butler County, certain leases with National City Commercial Corporation ("National City") with an aggregate principal amount not to exceed \$5,292,643.37 (the "Leases"). Additionally, the representative of DC obtained the defendant's signature, in her capacity as Butler County Auditor, on a document titled "Certificate of Incumbency" dated December 28, 2004. This document identified the defendant and the representative of DC as "authorized representatives" of Butler County.

On that same day, a representative of National City called the defendant to check on the status of an Opinion of Counsel from the Butler County Attorney concerning the Leases. During that telephone call, the defendant confirmed that the representative of DC was as an authorized representative of Butler County and that the defendant, in her capacity as Butler County Auditor, had the authority to sign the "Resolution." Rogers knew she did not have such authority.

Relying, in part, on the defendant's actions, National City advanced \$4,000,000 to DC on the condition that DC would return the funds to National City if DC did not obtain the Opinion of Counsel concerning the Leases. DC did not obtain an Opinion of Counsel from the Butler County Attorney. However, DC did not return the advanced funds to National City.

On February 3, 2005, the defendant was a resident of West Chester, Ohio and willfully made and subscribed to a U.S. Individual Income Tax Return (Form 1040) for the calendar year 2004, which was verified by a written declaration that it was made under the penalties of perjury. Rogers transmitted and filed with the Internal Revenue Service this tax return, which she knew to be false in that the return did not include income she received for the preparation of tax returns and accounting services. The only income reported by the defendant from these services was the income for which she received a Form 1099.

For the years listed the defendant failed to report the income and tax due and owing as listed below:

<u>Year</u>	<u>Unreported Income</u>	<u>Tax Owing</u>
2001	\$6,615.00	\$934.37
2002	\$9,135.00	\$2,637.19
2003	\$11,305.00	\$4,807.40
2004	\$11,005.00	\$4,151.39
2005	\$9,667.00	\$4,204.34
2006	\$8,562.05	\$1,380.35
Total:	\$56,289.05	\$18,005.04

12/31/07  
Date

12/31/07  
Date

Mary Rogers  
~~Kay Rogers~~  
Defendant

Robert C. Webb, JCC  
Robert C. Webb  
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Attorney for Defendant