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EXHIBIT B

FEDERAL GRAND JURY
CENTRAL DISTRICT OF CALIFORNIA

Proceedings had before the Grand Jury
of the United States of America, in and
for the Central District of California,
at the United States District Courthouse,
312 North Spring Street, Room 1343,
Los Angeles, California, commencing at
9:50 a.m., on Wednesday, September 8, 2010.

ORIGINAL

PRESENT:

[REDACTED]

Assistant U.S. Attorney

[REDACTED]

Assistant U.S. Attorney

THE WITNESS:

SUSAN GUERNSEY

Reported by: Christine Barron, CSR No. 12015, RPR
Call No. LABH-OY4-128

SUSAN GUERNSEY - 9/8/2010

1 A Yes, these are the -- yes, invoices that were
2 from Grupo and sent to Lindsey Manufacturing.

3 Q And there are several here. I put the first
4 one up on the Elmo for the Grand Jury to take a look
5 at.

6 A Yes.

7 Q In this column under Description on the
8 invoice it appears that it's explaining what is being
9 charged on the invoice to Lindsey Manufacturing?

10 A Yes.

11 Q And according to this it's customer visits,
12 translation, travel; is that right?

13 A Yes.

14 Q Now, did you make a determination as to the
15 authenticity of these types of invoices that I've
16 marked as Government Exhibit 3 that were being
17 submitted by Grupo?

18 A Yes, in looking at the invoices they appear
19 to be false.

20 Q And are they -- by "false," do you mean
21 fraudulent?

22 A I would say fraudulent, yes.

23 Q Okay. What about these invoices did you
24 determine to be fraudulent? And I want to walk through
25 a couple examples of that.

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SUSAN GUERNSEY - 9/8/2010

1 A Yes.

2 Q -- and the way they're doing it, but also
3 because you know they're not getting a commission of
4 only 15 percent --

5 A They're getting 30 percent commission.

6 Q Is it your testimony, therefore, that the
7 invoices were fraudulent -- made fraudulently to
8 disguise the amount of money that Enrique Aguilar was
9 receiving from --

10 A Yes.

11 Q -- Lindsey Manufacturing as a commission?

12 A Yes.

13 Q I want to talk to you about the way that
14 Grupo, a company we discussed earlier, was spending
15 this money that it was getting from Lindsey
16 Manufacturing.

17 A Okay.

18 Q Were you able to look at their bank records
19 to see if they were paying expenses for travel or
20 translation or customer visits?

21 A Yeah, when we examined their records, we
22 didn't find any travel expenses, you know, translation,
23 customer visit charges at all.

24 Q Did you see how this money was being spent
25 when you looked at their financial records?

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SUSAN GUERNSEY - 9/8/2010

1 A We did. It was being spent for luxury items,
2 for other individuals basically.

3 Q And did you determine on -- during the course
4 of your investigation that the way that this money was
5 being spent was to pay bribes to Nestor Moreno and
6 other officials of Mexico?

7 A Yeah, that was our -- during the
8 investigation that's what we found, yes.

9 Q I want to talk to you -- at least not all of
10 the proceeds, but a substantial --

11 A A substantial portion of the proceeds, yes.

12 Q I want to talk to you about those
13 expenditures that you identify to be for the benefit or
14 a bribe to Nestor Moreno and other officials?

15 A Okay.

16 Q Let's start with the purchases that were
17 made -- pardon me, expenditures for an American
18 Express. Can you talk about the American Express and
19 what you found in that regard?

20 A Yes, we found that there was a significant
21 amount of money being paid out of the Grupo account at
22 Global Financial Services to pay an -- for an American
23 Express card in the name of Nestor Moreno.

24 Q And who is Nestor Moreno again?

25 A Nestor Moreno is a government official at

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SUSAN GUERNSEY - 9/8/2010

1 Q -- in invoices? Okay.

2 A No.

3 Q Now, they also purchased a yacht; is that
4 right?

5 A Yes, they did.

6 Q Let's talk about that. What evidence did you
7 find that showed that this money that was being paid
8 from Lindsey Manufacturing to Grupo was used to buy a
9 yacht for Nestor Moreno?

10 A We found in the Grupo account a check made
11 out to South Shore Yacht Sales in the amount of
12 \$540,000.

13 Q Okay. I want to show you Government's
14 Exhibit 16. Who's the one that wrote that check, or at
15 least signed that check and may have written it as
16 well?

17 A Angela Aguilar is the signatory on the check.

18 Q And how much was that amount?

19 A \$540,000.

20 Q Now, this check was drawn against the Grupo
21 account for --

22 A The Grupo account at Global, yes.

23 Q Now, the money in that account was largely
24 from the money that was received from Lindsey
25 Manufacturing?

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SUSAN GUERNSEY - 9/8/2010

1 A Yes.

2 Q Now, you said that that money was used to
3 purchase a yacht.

4 A Yes.

5 Q Who was involved in the purchase of that
6 yacht as far as you could tell?

7 A As far as we could tell based on interviews
8 that we did and investigation Nestor Moreno was the
9 buyer of the yacht.

10 Q And he's the foreign official at CFE that
11 we're talking about?

12 A Yes, he is.

13 Q Where do you see Nestor Moreno's name listed
14 as the buyer on Government's Exhibit 15?

15 A Down at the bottom it says "buyer" and
16 "Nestor Moreno."

17 Q Now, did you interview anyone involved in the
18 negotiation of this sale of the yacht that --

19 A We did. We interviewed several people. We
20 interviewed the owner, South Shore Yacht Sales who was
21 the actual yacht broker for the buyer. We interviewed
22 the salesman for the broker that worked at South Shore
23 Yacht Sales and worked directly with the buyer, and we
24 also interviewed the yacht broker for the seller of the
25 yacht as well. And all three of them told us that

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SUSAN GUERNSEY - 9/8/2010

1 A Yes, it was the salesman that worked with
2 Nestor. He turned these over to us.

3 Q We got to double up here, but we'll introduce
4 it. This is Government's Exhibit 22?

5 A Yeah, that's just another photo of the yacht
6 docked.

7 Q Just without Nestor Moreno in that --

8 A Yeah.

9 Q And the name of that yacht was?

10 A The Dream Seeker.

11 Q Now, you said that the check for \$540,000 was
12 only some of the money that was used to pay for this
13 yacht and that came from the Grupo account?

14 A Yes.

15 Q All right. And as we talked about, the money
16 in the Grupo account was money, for the most part, was
17 being provided from Lindsey Manufacturing?

18 A Yes.

19 Q Some of that money came from -- that is, to
20 pay for the yacht, came from another account?

21 A Yes, it did.

22 Q What other account did that come from?

23 A Additional moneys came from the Sorvill
24 Internacional account that we had mentioned previously
25 as being another company of Enrique Aguilar's and

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SUSAN GUERNSEY - 9/8/2010

1 testimony that he was receiving a 30 percent
2 commission?

3 A Yes, it's consistent with --

4 Q Throughout the time that he was dealing
5 with --

6 A Yes.

7 Q -- Lindsey Manufacturing?

8 A Yes.

9 

10 Q Special Agent Guernsey, do you know why
11 Government's Exhibit 4 has that 2006 date on it?

12 A I do know why. It's in response, actually,
13 to a IRS audit of Lindsey Manufacturing's accounting
14 practices with regards to their tax returns and they
15 were questioned as to the 30 percent commission. And
16 the date of that contract is about the time that the
17 audit began. So it's basically documentation
18 documenting the 30 percent commission because they did
19 not have any in their files until that point. That we
20 could find.

21 Q Was Government's Exhibit 4 also submitted to
22 Global Financial?

23 A It was also submitted to Global Financial,
24 yes, to show -- yes.

25 Q And why --

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SUSAN GUERNSEY - 9/8/2010

1 A Why they were receiving --

2 Q Why, if you know, was it submitted to Global
3 Financial?

4 A It was in support of the wires they were
5 receiving from Lindsey Manufacturing. That Global
6 Financial was receiving from Lindsey Manufacturing with
7 regards to Grupo.

8 Q And why, if you know, was additional
9 documentation submitted to Global Financial?

10 A You know, I'm not sure that I recall at this
11 time.

12 [REDACTED] I just want to -- does that answer
13 your question before we move on?

14 A JUROR: Yes, thank you.

15 [REDACTED] If not, let us know. That's what
16 we're here for. The other thing, there was a reference
17 made to an IRS audit being conducted of Lindsey
18 Manufacturing. That's not charged in the indictment
19 that will be presented to you on Wednesday, September
20 15th. You're not to consider those acts or allegations
21 in your deliberations. Your deliberations regarding
22 probable cause should only consider the testimony which
23 relates to the acts charged in the indictment.

24 Does everyone understand that?

25 JURORS: Yes.

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SUSAN GUERNSEY - 9/8/2010

1 [REDACTED] If you don't, just raise your hand, I
2 can explain it more. I don't see any hands.

3 Any other questions of this witness? And if
4 so, raise your hand. Thank you.

5 A JUROR: I just wonder, they have got 30 percent
6 in commission and 15 percent is clearly paid as
7 commission, and the other is all these other
8 miscellaneous expenses. And I was just wondering are
9 there any real plausible -- because if you're running a
10 company and you have a whole department for sales and
11 then you don't need that department anymore maybe you
12 agree I'll pay you 15 percent for your travel and --
13 I'm just wondering did they give you any other
14 plausible reasons for the commissions to be so high?

15 BY [REDACTED]:

16 Q And if you have evidence of why these
17 commissions were so high I think is the question
18 regardless of who gave it to you. Do you have any
19 evidence that would explain why a 30 percent commission
20 would be paid to Lindsey Manufacturing other than what
21 you've already testified to?

22 A No, we have no other explanation for the 30
23 percent commission.

24 [REDACTED]: Give me one moment. Any other
25 questions? Now, one of the points that will be brought

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