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The Honorable John C. Coughenour

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WESTERN DISTRICT OF WASHINGTON  
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02-CR-00423-VRDCT

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES MORAN and PAMELA MORAN,

Defendants.

CASE NO. CR02-0423-006-JCC  
CR02-0423-007-JCC

VERDICT FORM

We, the Jury, unanimously find as follows:

COUNT 1

As to Count 1, charging each defendant with conspiracy to defraud the United States Government or to aid and assist the preparation of fraudulent income tax returns, we find as follows:

Pamela Moran: \_\_\_\_\_ Guilty  Not Guilty

James Moran: \_\_\_\_\_ Guilty  Not Guilty

COUNT 2

As to Count 2, charging each defendant with conspiracy to commit mail fraud or wire fraud, we find as follows:

Pamela Moran:             Guilty        X   Not Guilty

James Moran:             Guilty        X   Not Guilty

**COUNTS 41-53**

As to Counts 41 through 53, charging each defendant with aiding or assisting in the preparation of fraudulent income tax returns for Tara LaGrand's clients, we the jury find as follows:

Count	Taxpayer	Pamela Moran	James Moran
41	Austen I.Y. Chan	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
42	Michael W. Chan	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
43	James L. Dixon	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
44	James L. Dixon	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
45	Robert Ford	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
46	Albert Reed Franklin	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
47	Albert Reed Franklin	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
48	Thomas Larry Freeman	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
49	Thomas Larry Freeman	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
50	Thomas Larry Freeman	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
51	Terry L. McKnight	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
52	McKnight Chiropractic Clinic, P.A.	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
53	McKnight Chiropractic Clinic, P.A.	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty

**COUNTS 68-74, 76-77**

As to Counts 68 through 74, and 76 through 77, charging each defendant with mail fraud in connection with the Look Back loan fees, we the jury find as follows:

Count	Date	Pamela Moran	James Moran
68	8/10/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
69	9/23/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
70	11/30/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
71	9/22/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
72	10/23/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
73	7/22/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
74	9/18/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
76	3/16/99	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
77	11/23/99	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty

**COUNTS 78, 80-86**

As to Counts 78 and 80 through 86, charging each defendant with wire fraud in connection with the Look Back loan fees, we the jury find as follows:

Count	Date	Pamela Moran	James Moran
78	12/8/98	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
80	1/28/00	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
81	8/21/00	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
82	10/4/99	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
83	1/18/00	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
84	10/25/99	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
85	5/4/00	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty
86	2/14/00	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty	<input type="checkbox"/> Guilty <input checked="" type="checkbox"/> Not Guilty

DATED this 21 day of December, 2007.

AO 245A (Rev. 12/03) Judgment of Acquittal

# UNITED STATES DISTRICT COURT

Western

DISTRICT OF

Washington at Seattle

UNITED STATES OF AMERICA

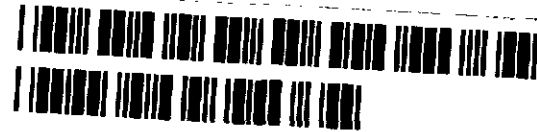
## JUDGMENT OF ACQUITTAL

v.

Pamela Moran

CASE NUMBER: CR02-0423-006-JCC

The Defendant was found not guilty. IT IS ORDERED that the Defendant is acquitted, discharged, and any bond exonerated.



02-CR-00423-AF

Signature of Judge

John C. Coughenour

District Court Judge

Name of Judge

Title of Judge

1/7/08

Date