FILED
14 JUN -3 PM 4:3
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF OHIO
CLEVELAND

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	INDICTMENT
Plaintiff,	)	CASE NO. 1:14CR196
v.	)	JUDGE JUDGE NUGENT
OSAMA HASSAN SALOUHA, SBEIH SBEIH, SAMAH SALOUHA,	)	Title 31, Sections 5313, and 5324(a)(3), United States Code; Title 26, Section 7206(1), United States Code; Title 21, Sections 841(a)(1), (b)(1)(C), (b)(1)(E) and 846, United States Code; Title 18, Sections 2, 371, 1001(a)(2), and 1956(a)(2)(B)(i) and (h), United States Code
Defendants.	)	

The Grand Jury charges:

GENERAL ALLEGATIONS

At all times material and relevant to this Indictment:

1. OSAMA HASSAN SALOUHA ("OSAMA SALOUHA") was a naturalized United States citizen who was married to SAMAH SALOUHA. OSAMA and SAMAH SALOUHA previously resided at 18283 Glen Cairn Way, Strongsville, Ohio, but on or about May 12, 2013, they and their children left the United States. OSAMA SALOUHA was a registered pharmacist licensed by the Ohio State Board of Pharmacy ("Ohio Pharmacy Board").

2. SBEIH SBEIH ("SBEIH") was a naturalized United States citizen who resided in Jerusalem, Israel; he occasionally visited the United States. He was a registered pharmacist licensed by the Ohio Pharmacy Board.

3. Southside Pharmacy was located at 2811 Fulton Road, Suite B, Lorain, Ohio 44055, and was registered with the Ohio Pharmacy Board as a retail pharmacy. The Ohio Pharmacy Board issued the license on December 6, 2006, and it will expire on December 31, 2014. Southside Pharmacy had a Drug Enforcement Administration ("DEA") registration that authorized dispensation of controlled substances in Schedules II-V. DEA registered Southside Pharmacy on December 6, 2006, and it will expire on February 29, 2016. OSAMA SALOUHA and SBEIH owned Coventry Plaza Pharmacy, Inc. ("Coventry Plaza"), an Ohio corporation that elected to be an S Corporation for federal income tax purposes, which did business as Southside Pharmacy. OSAMA SALOUHA signed the U.S. Income Tax Returns for an S Corporation ("Forms 1120S") on behalf of Coventry Plaza as the President of the corporation; SBEIH signed a Form 1120S on behalf of Coventry Plaza as the Treasurer of the corporation. Coventry Plaza issued the Shareholder's Share of Income, Deductions, Credits, etc. ("Forms K1") that listed OSAMA SALOUHA as a 50% Shareholder and SBEIH as a 50% Shareholder. Coventry Plaza paid OSAMA SALOUHA and SBEIH wages that were reported on Forms W2 and distributions of corporate profits.

4. Medicine Center Pharmacy was located at 403 Cleveland Street, Elyria, Ohio 44035, and was registered with the Ohio Pharmacy Board as a retail pharmacy. The Ohio Pharmacy Board issued the license on April 8, 2012, and it will expire on December 31, 2014. Medicine Center Pharmacy had a Drug Enforcement Administration ("DEA") registration that authorized dispensation of controlled substances in Schedules II-V. DEA registered Medicine

Center Pharmacy on April 2, 2012; the registration will expire on January 31, 2015. OSAMA SALOUHA was the sole owner of HYS Health Mart, Inc., an Ohio corporation that elected to be an S Corporation for federal income tax purposes, which did business as Medicine Center Pharmacy.

5. For the period January 1, 2007, through December 31, 2012, OSAMA SALOUHA and SBEIH opened and maintained at least 32 separate personal and business bank accounts held at PNC Bank / National City Bank, T Rowe Price, Third Federal Savings and Loan, JPMorgan Chase Bank, US Bank, Bank of America and Huntington Bank:

Bank	**Account Number (last 4 digits)**	**Account Holder(s)**	**Open Date**	**Status as of 12/31/2012**
Third Federal	4404	SBEIH SBEIH / NIMEH SBEIH	9/15/1998	Open
PNC	7231	COVENTRY PLAZA PHARMACY INC., DBA SOUTHSIDE PHARMACY	4/10/2010	Open
PNC	6509	COVENTRY PLAZA PHARMACY INC., DBA SOUTHSIDE PHARMACY	4/10/2010	Open
PNC	1515	SBIEH SBEIH	4/10/2010	Open
PNC	8573	SBEIH SBEIH / NIMEH SBEIH	4/10/2010	Open
PNC	9918	SBEIH SBEIH / NIMEH SBEIH	4/10/2010	Open
PNC	1811	OSAMA SALOUHA / SAMAH SALOUHA	4/10/2010	Open
PNC	2539	COVENTRY PLAZA PHARMACY INC., DBA SOUTHSIDE PHARMACY	4/10/2010	Open
PNC	3603	COVENTRY PLAZA PHARMACY INC., DBA SOUTHSIDE PHARMACY	4/10/2010	Open
PNC	1605	MOHAMMAD SBEIH / SBEIH SBEIH	7/20/2001	Open
JPMorgan Chase	8107	OSAMA SALOUHA / SAMAH SALOUHA	1/22/2011	Open
JPMorgan Chase	7609	OSAMA SALOUHA / SAMAH SALOUHA	1/22/2011	Open
JPMorgan Chase	8415	OSAMA SALOUHA / SAMAH	3/22/2012	Open

		SALOUHA		
JPMorgan Chase	2124	SBEIH SBEIH	5/5/2011	Open
JPMorgan Chase	7849	SBEIH SBEIH	5/5/2011	Open
Huntington	8646	OSAMA SALOUHA / SAMAH SALOUHA	4/20/2010	Open
Huntington	4957	OSAMA SALOUHA / SAMAH SALOUHA	4/20/2010	Open
Huntington	3043	HYS HEALTH MART INC. DBA MEDICINE CENTER PHARMACY	12/5/2011	Open
Huntington	3030	HYS HEALTH MART INC. DBA MEDICINE CENTER PHARMACY	12/5/2011	Open
T Rowe Price	N/A	OSAMA SALOUHA	N/A	Open
Third Federal	0004	OSAMA SALOUHA	3/28/2008	5/29/2012
Third Federal	6747	OSAMA SALOUHA	4/20/2010	5/29/2012
PNC	1574	OSAMA SALOUHA	4/10/2010	12/19/2011
PNC	8085	OSAMA SALOUHA	5/3/2010	5/29/2012
PNC	8093	OSAMA SALOUHA	5/3/2010	12/19/2011
PNC	8106	OSAMA SALOUHA	5/3/2010	12/19/2011
US Bank	2078	SALOUHA CHILD #3 MINOR SAMAH SALOUHA GUARDIAN	12/24/2005	5/29/2012
US Bank	6462	OSAMA SALOUHA SALOUHA CHILD #2	12/16/2005	5/29/2012
US Bank	2060	SALOUHA CHILD #1 MINOR SAMAH SALOUHA	12/24/2005	5/29/2012
US Bank	5283	SALOUHA CHILD #2 MINOR SAMAH SALOUHA CUSTODIAN	5/7/2008	5/29/2012
Bank of America	2405	SAM SALOUHA	1/24/2011	10/9/2012
T Rowe Price	N/A	SBEIH SBEIH	N/A	Open

COUNT 1

(Conspiracy to Distribute Controlled Substances, 21 U.S.C. § 846)

The Grand Jury further charges:

6. The allegations in paragraphs 1 through 4 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

The Controlled Substances Act

7. The Controlled Substances Act ("CSA") governed the manufacture, distribution, and dispensing of controlled substances in the United States. With limited exceptions, the CSA made it "unlawful for any person knowingly or intentionally" to "distribute or dispense . . . controlled substances" or conspire to do so.

8. The term "controlled substance" meant a drug or other substance included in Schedules I, II, III, IV, and V of the CSA.

9. The term "dispense" meant to deliver a controlled substance to an ultimate user or research subject by, or pursuant to the lawful order of, a practitioner; it included the prescribing and administering of a controlled substance.

10. The term "distribute" meant to deliver (other than by administering or dispensing) a controlled substance.

11. The term "practitioner" meant a physician, pharmacy, or other person licensed, registered, or otherwise permitted, by the United States or the jurisdiction in which he or she practiced, to distribute or dispense a controlled substance in the course of professional practice.

12. Practitioners who wanted to distribute or dispense controlled substances in the course of professional practice were required to register with the Attorney General of the United States ("Attorney General") before they were legally authorized to do so. The DEA assigned such practitioners a registration number.

13. Practitioners registered with the Attorney General were authorized under the CSA to dispense, administer and prescribe for, or to otherwise dispense, Schedule II, III, IV, and V controlled substances, so long as they complied with the requirements of their registrations.

14. Southside Pharmacy and Medicine Center Pharmacy were registered with the Attorney General and DEA under specific registration numbers.

15. For medical doctors, compliance with the terms of their registrations meant that they could not issue a prescription unless it was "issued for a legitimate medical purpose by an individual practitioner acting in the course of his professional practice." 21 C.F.R. § 1306.04(a). A doctor violated the CSA and Code of Federal Regulations if he or she issued an order for a controlled substance outside the usual course of professional medical practice and not for a legitimate medical purpose. Such an order was "not a prescription within the meaning and intent of the CSA," and such knowing and intentional violations subjected the doctor to criminal liability under Section 841(a) of Title 21, United States Code. 21 C.F.R. § 1306.04(a).

16. This regulatory framework placed a similar obligation on pharmacists. While the responsibility for the proper prescribing and dispensing of controlled substances rested initially with the physician, the regulation imposed a "corresponding responsibility" upon the pharmacist who filled the prescription. 21 C.F.R. § 1306.04(a). This regulation did not impose on the pharmacist a corresponding responsibility to practice medicine. It did, however, impose on the pharmacist the responsibility not to fill an order that purported to be a "prescription" but was not a "prescription" within the meaning of the statute if the pharmacist knew or had reason to know that the issuing practitioner issued the "purported prescription" outside the usual course of professional medical practice and not for a legitimate medical purpose.

17. The CSA's "scheduling" of controlled substances was based on their potential for abuse, among other considerations. There are five schedules of controlled substances: Schedules I, II, III, IV, and V. Drugs in Schedule I had no medical use. Drugs that had a high potential for abuse and could lead to severe psychological or physical dependence were

classified as Schedule II controlled substances. Drugs that had a potential for abuse and could lead to moderate or low physical dependence or high psychological dependence were classified as Schedule III controlled substances. Drugs that had a low potential for abuse and could lead to limited physical or psychological dependence were classified as Schedule IV controlled substances. 21 U.S.C. § 812.

18. Pursuant to the CSA and its implementing regulations, oxycodone was classified as a Schedule II narcotic controlled substance based on its high potential for abuse and potential for severe psychological and physical dependence. Oxycodone was sold under a variety of brand names, including Oxycontin, Percocet, and Endocet, as well as generic forms. Oxycodone was one of the strongest prescription painkilling substances approved for use in the United States, and it was very addictive. When abused, oxycodone could be taken orally (in pill form), chewed, or crushed and snorted. Oxycodone caused euphoria and a high that persons with a dependence and no actual medical necessity would seek.

19. On or about April 5, 2010, Purdue Pharma released newly reformulated Oxycontin tablets. The reformulated product, "Oxycontin OP," is designed to be harder to crush and more difficult to dissolve. The active ingredient is designed to form into a gel when dissolved in liquid, making it harder to inject or inhale through the nose. This reformulation resulted in drug abusers switching to other pharmaceutical controlled substances (oxymorphone, Roxicodone, etc.). On or about August 10, 2010, Purdue Pharma ceased shipment of the non-reformulated Oxycontin tablets.

20. Pursuant to the CSA and its implementing regulations, oxymorphone was classified as a Schedule II narcotic controlled substance based on its high potential for abuse and potential for severe psychological and physical dependence. Oxymorphone was sold under a

variety of brand names, including Opana, Opana ER ("Extended Release"), Numorphan, and Numorphone as well as generic forms. Oxymorphone was used to treat moderate to severe pain. After Oxycontin was reformulated, Opana became the drug of choice for abuse. In or around March 2012, Endo Pharmaceuticals released a reformulated version of Opana ER, which was designed to be more difficult to crush and dissolve.

21. Pursuant to the CSA and its implementing regulations, hydrocodone was classified as a Schedule III narcotic controlled substance. Hydrocodone was an opiate used in treating moderate pain. Hydrocodone was considered a strong pain medication and, like oxycodone, was one of the most commonly abused prescription pain medications. Hydrocodone was a derivative of opium. When abused, hydrocodone could be taken orally, in pill form, chewed, or crushed and snorted. Hydrocodone caused euphoria and a high which persons with a dependency and not actual medical necessity sought. Hydrocodone had many different brand and generic names including Vicodin, Vicodin ES, Vicodin HP, and Hydrocodone ES.

22. Morphine, a Schedule II narcotic, was a non-synthetic narcotic with a high potential for abuse and was the principal constituent of opium. It was one of the most effective drugs known for relieving severe pain. Morphine use resulted in relief from physical pain, decrease in hunger, and inhibition of the cough reflex. Morphine effects also included euphoria. Chronic use of morphine resulted in tolerance and physical and psychological dependence. Morphine was marketed under generic and brand name products, including MS-Contin, Oramorph, MSIR, Roxanol, Kadian, and RMS. Traditionally, morphine was almost exclusively used by injection but the variety of pharmaceutical forms that it was marketed supports its use by oral and other routes of administration. Those dependent on Morphine preferred injections because the drug entered the blood stream more quickly.

Ohio Prescription Monitoring and Dispensation Law

23. At all times relevant and material to this Indictment, Ohio Administrative Code Section 4729-5-20(A) required licensed pharmacists to screen patients:

> Prior to dispensing any prescription, a pharmacist shall review the patient profile for the purpose of identifying:
>
> (1) Over-utilization or under-utilization;
>
> (2) Therapeutic duplication;
>
> (3) Drug-disease state contraindications;
>
> (4) Drug-drug interactions;
>
> (5) Incorrect drug dosage;
>
> (6) Drug-allergy interactions;
>
> (7) Abuse/misuse;
>
> (8) Inappropriate duration of drug treatment;
>
> (9) Food-nutritional supplements-drug interactions.

24. Beginning in March 2006, the Ohio Pharmacy Board implemented a database called the "Ohio Automated Reporting RX System" ("OARRS"). The OARRS database contained all controlled substance prescriptions filled in Ohio from March 1, 2006 forward.

25. In October 2011, Ohio imposed an additional screening obligation on Ohio pharmacists by enacting Ohio Administrative Code Section 4729-5-20(D), which required pharmacists to review a customer's OARRS report in certain situations:

> prior to dispensing a prescription, at a minimum, a pharmacist shall request and review an OARRS report covering at least one year time period and/or another state's report, where applicable and available, if a pharmacist becomes aware of a person currently (1) receiving reported drugs from multiple prescribers; (2) receiving reported drugs for more than 12 consecutive weeks; (3) abusing or misusing reported drugs (i.e. over-utilization, early refills, appears overly sedated or intoxicated upon presenting a prescription for a reported drug, or an unfamiliar

patient requesting a reported drug by specific name, street name, color, or identifying marks); (4) requesting the dispensing of reported drugs from a prescription issued by a prescriber with whom the pharmacist is unfamiliar (i.e. prescriber is located out-of-state or prescriber is outside the usual pharmacy geographic prescriber care area); or (5) presenting a prescription for reported drugs when the patient resides outside the usual pharmacy geographic patient population.

26. In January 2012, OSAMA SALOUHA created an account that enabled him to order a customer's OARRS report.

The Offense

27. Beginning in and around June 2007, and continuing through at least approximately September 2013, the exact dates to the Grand Jury unknown, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA and others known and unknown to the Grand Jury, did knowingly and intentionally combine, conspire, confederate, and agree together and with each other, and with diverse others known and unknown to the Grand Jury, to knowingly and intentionally distribute and dispense mixtures and substances containing a detectable amount of oxycodone, oxymorphone and morphine sulfate, Schedule II controlled substances, and hydrocodone, a Schedule III controlled substance, in violation of Title 21, United States Code, Sections 841(a)(1), (b)(1)(C), and (b)(1)(E).

Manner and Means

28. It was part of the conspiracy that OSAMA SALOUHA used the DEA numbers for Southside Pharmacy and Medicine Center Pharmacy to dispense quantities of controlled substances to customers outside the usual course of professional practice and not for a legitimate medical purpose.

29. It was further part of the conspiracy that OSAMA SALOUHA failed to screen customers as required by Ohio Administrative Code 4729-5-20. SALOUHA failed to order an

OARRS report when filling and dispensing controlled substance prescriptions as required by state law and not in the usual course of professional practice in one or more of the following circumstances for customers:

a. who were obtaining controlled substances for more than 12 weeks consecutively;

b. who were receiving prescriptions more than 12 weeks consecutively;

c. who sought early refills and customers who appeared to be overly sedated;

d. who had prescriptions written by physicians outside the State of Ohio;

e. from outside the pharmacy's geographical prescriber care area;

f. who were receiving controlled substance prescriptions from multiple prescribers.

30. It was further part of the conspiracy that OSAMA SALOUHA purchased increased quantities of Oxycontin after Purdue Pharma announced the reformulation of Oxycontin. After the reformulated Oxycontin was available, OSAMA SALOUHA decreased his Oxycontin orders. After the reformulation of Oxycontin, OSAMA SALOUHA dramatically increased his purchase orders for oxymorphone products.

31. It was further part of the conspiracy that OSAMA SALOUHA significantly decreased his orders of Opana ER after Opana ER was reformulated to prevent drug abuse.

32. It was further part of the conspiracy that OSAMA SALOUHA regularly filled Schedule II controlled substance prescriptions early, thus allowing customers to obtain more pills over time than the physicians' prescriptions allowed.

33. It was further part of the conspiracy that OSAMA SALOUHA purchased controlled substances from multiple distributers to circumvent controlled substance limits imposed by individual distributors.

34. It was further part of the conspiracy that OSAMA SALOUHA filled a controlled substance prescription after a customer's prescription had been rejected by another pharmacist.

35. It was further part of the conspiracy that OSAMA SALOUHA shorted customers controlled substances and customers complained about the shorting practice, which sometimes resulted in SALOUHA providing more controlled substances.

36. It was further part of the conspiracy that OSAMA SALOUHA required patients to fill all of their prescriptions at Southside Pharmacy when customers attempted to fill controlled substance prescriptions.

37. It was further part of the conspiracy that OSAMA SALOUHA prevented employees from questioning customers who appeared to be drug seekers.

38. It was further part of the conspiracy that OSAMA SALOUHA dispensed controlled substances from Southside Pharmacy and Medicine Center Pharmacy to a customer (Customer #1) who was also submitting controlled substance prescriptions under another person's name.

39. It was further part of the conspiracy that OSAMA SALOUHA did not check customer identification when he dispensed controlled substances to them.

40. It was further part of the conspiracy that OSAMA SALOUHA recommended alternatives to reformulated controlled substances to customers.

All in violation of Title 21, Section 846, United States Code.

COUNTS 2-16

(Distribution of Controlled Substances, 21 U.S.C. §§ 841(a)(1) and (b)(1)(C))

The Grand Jury further charges:

41. The allegations in paragraphs 1 through 4 of the General Allegations and the factual allegations in paragraphs 7 through 26, and 28 through 40 of Count 1 are re-alleged and incorporated by reference in these counts, as though fully restated herein.

42. On or about the following dates in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA did knowingly and intentionally distribute and dispense oxycodone, Oxycontin, Opana ER, and morphine sulfate, all Schedule II controlled substances, by dispensing prescriptions outside the usual course of professional practice and not for a legitimate medical purpose, as indicated below:

COUNT	Date Rx Filled	Controlled Substance	Qty	Purported Customer
2	1/12/2011	OXYCODONE 30MG TAB	120	E.K.
3	1/14/2011	OXYCONTIN 40MG CR TAB	90	D.B.
4	1/17/2011	OPANA ER 40MG TAB	90	D.B.
5	4/8/2011	OPANA ER 40MG TAB	180	D.B.
6	4/18/2011	OXYCODONE 80MG CR TAB	60	E.K.
7	11/9/2011	OPANA ER 40MG TAB	180	D.B.
8	11/15/2011	OXYCODONE 30MG TAB	90	E.K.
9	2/15/2012	OXYCODONE 30MG TAB	120	D.B.
10	2/16/2012	OPANA ER 30MG TAB	180	E.K.
11	2/17/2012	OPANA ER 30MG TAB	209	D.B.
12	6/11/2012	OXYCODONE 30MG TAB	360	D.B.
13	6/21/2012	MORPHINE SULF ER 100 MG TAB	90	D.B.
14	8/10/2012	OPANA ER 30 MG TABLET	45	E.K.
15	3/6/2013	OXYCODONE HCL 30 MG TAB	480	D.B.
16	3/9/2013	MORPHINE SUL 60MG ER TAB	120	D.B.

All in violation of Title 21, Sections 841(a)(1) and (b)(1)(C), and Title 18, Section 2, United States Code.

COUNT 17

(False Statements, 18 U.S.C. § 1001(a)(2))

The Grand Jury further charges:

43. Beginning in or around May 2011 and continuing until on or about the date of this Indictment, the DEA, part of the Executive Branch of the United States, and acting in a matter within its jurisdiction, was investigating Defendant OSAMA SALOUHA for federal drug offenses (hereinafter "Federal Drug Offense Investigation").

44. On or about May 9, 2013, DEA diversion investigators and agents interviewed OSAMA SALOUHA in connection with the Federal Drug Offense Investigation.

45. On or about May 9, 2013, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA knowingly and willfully made the following materially false statements in a matter within the jurisdiction of the executive branch of the Government of the United States: OSAMA SALOUHA told a DEA diversion investigator that (1) he did not know Customer #1; (2) he verified that customers seeking prescription controlled substances resided locally and the prescribers were local physicians; (3) he screened customers in OARRS two or three times each week; and (4) distributor sales representative R.K. never questioned him about his controlled substance orders, well knowing at the time he made the statements to the DEA diversion investigator that the statements were false.

46. Defendant made the false statements described above with the intent to corruptly obstruct, influence and impede and to attempt to obstruct, influence and impede the Federal Drug Offense Investigation. Defendant's false statements caused DEA diversion investigators, task force officers and agents to perform additional investigation in connection with the Federal Drug Offense Investigation.

All in violation of Title 18, United States Code, Section 1001(a)(2).

COUNT 18

(Conspiracy to Commit Money Laundering, 18 U.S.C. § 1956(h))

The Grand Jury further charges:

47. From in or around June 2007, and continuing until May 2013, the exact dates being unknown to the Grand Jury, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants OSAMA HASSAN SALOUHA, SBEIH SBEIH and others both known and unknown to the Grand Jury, did knowingly and intentionally combine, conspire, confederate and agree together and with diverse other persons both known and unknown to the Grand Jury to knowingly and intentionally conduct and attempt to conduct a series of financial transactions affecting interstate commerce, which transactions involved the proceeds from a specified unlawful activity; that is, violations of Title 21, United States Code, Sections 841(a)(1), (b)(1)(C), (b)(1)(E) and 846 (Conspiracy to Distribute and Distribution of Controlled Substances), knowing that the transactions involved the proceeds of some form of unlawful activity; and (1) knowing that the transactions were designed in whole and in part to conceal and disguise the nature, the location, the source, the ownership, and the control of the proceeds of specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i); and (2) knowing that the transactions were designed in whole and in part to avoid a transaction reporting requirement under State of Ohio and Federal law, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(ii).

All in violation of Title 18, United States Code, Section 1956(h).

COUNTS 19-29

(International Money Laundering, 18 U.S.C. § 1956(a)(2)(B)(i))

The Grand Jury further charges:

48. On or about the dates specified by count below, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendant OSAMA HASSAN SALOUHA did transport, transmit and transfer and attempt to transport, transmit, and transfer funds in the approximate amounts specified by count below, from a place inside the United States to a place outside the United States, as specified in the counts below, knowing that the funds involved in the transportation represented the proceeds of some form of unlawful activity and knowing that such transportation was designed in whole and in part to conceal and disguise the nature, location, source, ownership, and control of the proceeds of specified unlawful activity, to wit: violations of Title 21, United States Code, Sections 841(a)(1), (b)(1)(C), (b)(1)(E) and 846 (Conspiracy to Distribute and Distribution of Controlled Substances):

Count	Date	Type	Amount	Source Bank	Source Account (last 4 digits)	Source Account Holder(s)
19	2/7/2011	Wire Transfer To Bank Of Nova Scotia	$5,000.00	JPMorgan Chase	8107	Osama Salouha Samah Salouha
20	2/23/2011	Wire Transfer To National Bank Of Abu Dhabi	$100.00	JPMorgan Chase	8107	Osama Salouha Samah Salouha
21	4/13/2011	Wire Transfer To National Bank Of Abu Dhabi	$3,200.00	JPMorgan Chase	8107	Osama Salouha Samah Salouha
22	2/4/2011	Wire Transfer To Bank Of Nova Scotia	$5,000.00	JPMorgan Chase	7609	Osama Salouha Samah Salouha
23	7/14/2011	Wire Transfer To Bank Of Palestine Gazza - Gazza Strip Israel	$5,000.00	JPMorgan Chase	7609	Osama Salouha Samah Salouha

24	7/18/2011	Wire Transfer To Bank Of Palestine Gazza - Gazza Strip Israel	$5,000.00	JPMorgan Chase	8107	Osama Salouha Samah Salouha
25	8/11/2011	Wire Transfer To Bank Of Palestine Gazza - Gazza Strip Israel	$50,000.00	JPMorgan Chase	7609	Osama Salouha Samah Salouha
26	4/5/2011	Wire Transfer To National Bank Of Abu Dhabi	$5,000.00	JPMorgan Chase	7609	Osama Salouha Samah Salouha
27	5/31/2011	Wire Transfer To National Bank Of Abu Dhabi	$4,831.95	JPMorgan Chase	7609	Osama Salouha Samah Salouha
28	9/6/2011	Wire Transfer To National Bank Of Abu Dhabi	$10,000.00	JPMorgan Chase	8107	Osama Salouha Samah Salouha
29	10/6/2011	Wire Transfer To National Bank Of Abu Dhabi	$25,000.00	JPMorgan Chase	7609	Osama Salouha Samah Salouha

All in violation of Title 18, United States Code, Sections 1956(a)(2)(B)(i).

COUNT 30
(Conspiracy to Defraud the IRS, 18 U.S.C. § 371)

The Grand Jury further charges:

49. The allegations in paragraphs 1 through 5 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

The Conspiracy

50. From in or around 2009 through approximately in or around 2013, the exact dates unknown to the Grand Jury, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants OSAMA HASSAN SALOUHA and SBEIH SBEIH did knowingly and intentionally conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service ("IRS"), part of the United States Department of the

theTreasury in the ascertainment, computation, assessment, and collection of the revenue, to wit, income taxes.

Object of the Conspiracy

51. It was the object of the conspiracy to divert a portion of Coventry Plaza dba Southside Pharmacy's sales revenues to the defendants' personal benefit, and to conceal those sales and diverted revenues from the IRS.

Manner and Means

Among the manner and means by which Defendants carried out the conspiracy were the following:

52. It was a part of the conspiracy that OSAMA SALOUHA and SBEIH opened and maintained and caused to be opened and maintained approximately 29 business and personal bank accounts that were all used during the course of the conspiracy.

53. It was further part of the conspiracy that OSAMA SALOUHA and SBEIH deposited the proceeds from Southside Pharmacy's sales and other gross receipts directly into non-business bank accounts. For calendar years 2007 and 2008, OSAMA SALOUHA and SBEIH deposited cash gross receipts from Southside Pharmacy into business bank accounts. But in the calendar years 2009, 2010, and 2011, OSAMA SALOUHA and SBEIH deposited and caused to be deposited approximately $43,400, $84,000, and $168,910, respectively, in cash gross receipts from Southside Pharmacy into their personal bank accounts. OSAMA SALOUHA and SBEIH failed to disclose these personal bank accounts to their accountant, who relied upon OSAMA SALOUHA and SBEIH's disclosures to prepare both the Forms 1120S for Coventry Plaza and U.S. Individual Income Tax Returns ("Forms 1040") on their behalf.

54. It was further part of the conspiracy that when OSAMA SALOUHA and SBEIH diverted cash proceeds from Southside Pharmacy, they sometimes structured the cash deposits into personal bank accounts to avoid the creation of currency transaction reports, thus helping to conceal the income from the IRS.

55. It was further part of the conspiracy that in or around July 2011, at approximately the same time that OSAMA SALOUHA became aware of the Federal Drug Offense Investigation, OSAMA SALOUHA and SBEIH stopped depositing cash to personal and business bank accounts in order to conceal income from the IRS.

56. It was further part of the conspiracy that OSAMA SALOUHA and SBEIH transferred money from business bank accounts to personal bank accounts. For the calendar years 2009, 2010, and 2011, OSAMA SALOUHA and SBEIH transferred and caused to be transferred approximately $140,000, $190,516, and $320,610, respectively, from Coventry Plaza business bank accounts to their personal bank accounts. At the end of each tax year, OSAMA SALOUHA and SBEIH provided their accountant with the December business bank account statements, which did not contain transfers from the business accounts earlier in the year. OSAMA SALOUHA and SBEIH did not provide their accountant any other documentation that reflected these transfers from business to personal accounts. Their accountant relied upon the December bank statements to prepare both the Forms 1120S for Coventry Plaza and the Forms 1040 on their behalf.

57. It was a further part of the conspiracy that after the transfers from business to personal accounts and deposits of proceeds from Southside Pharmacy gross receipts into personal bank accounts, OSAMA SALOUHA and SBEIH used their personal bank accounts containing comingled personal and business funds to pay various personal expenses.

58. It was a further part of the conspiracy that OSAMA SALOUHA and SBEIH provided and caused to be provided to their accountant handwritten sales figures for Southside Pharmacy for the accountant's use in preparing the Forms 1120S for Coventry Plaza on their behalf. The handwritten sales figures were lower than Southside Pharmacy's actual sales figures.

59. It was a further part of the conspiracy that as a result of OSAMA SALOUHA and SBEIH's failure to disclose all of Southside Pharmacy's sales and their diversion of gross receipts into personal bank accounts, OSAMA SALOUHA and SBEIH caused Coventry Plaza to file false Forms 1120S for Southside Pharmacy that understated the corporation's gross receipts.

60. It was a further part of the conspiracy that as a result of OSAMA SALOUHA and SBEIH's failure to disclose all of Southside Pharmacy's sales and their diversion of gross receipts into personal bank accounts, SALOUHA and SBEIH filed false federal personal income tax returns that understated their income.

Overt Acts

61. In furtherance of the conspiracy, and to effect its illegal objects, the following overt acts, among others, were committed in the Northern District of Ohio, Eastern Division, and elsewhere:

Cash Deposits to Personal Accounts

a. Between on or about June 22, 2009, and June 23, 2009, OSAMA SALOUHA and SBEIH deposited and caused to be deposited $10,800 in cash into PNC accounts ending in 1811 and 8573, a US Bank account ending in 6462, and a Third Federal account ending in 0004.

b. On or about January 14, 2010, OSAMA SALOUHA deposited and caused to be deposited $12,000 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, a Third Federal account ending in 0004, and a PNC account ending in 1811.

c. Between on or about April 17, 2010, and April 19, 2010, OSAMA SALOUHA deposited and caused to be deposited $14,000 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, a Third Federal account ending in 0004, a PNC account ending in 1811, and a Huntington account ending in 8646.

d. On or about December 6, 2010, OSAMA SALOUHA deposited and caused to be deposited $15,500 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, and Huntington accounts ending in 4957 and 8646.

e. Between on or about December 13, 2010, and December 12, 2010, OSAMA SALOUHA deposited and caused to be deposited $11,500 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, and Huntington accounts ending in 4957 and 8646.

f. On or about January 18, 2011, OSAMA SALOUHA deposited and caused to be deposited $14,000 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, and Huntington accounts ending in 4957 and 8646.

g. On or about January 24, 2011, OSAMA SALOUHA deposited and caused to be deposited $18,000 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, Huntington account ending in 8646, and a PNC account ending in 1811.

h. On or about February 22, 2011, OSAMA SALOUHA deposited and caused to be deposited $10,400 in cash into US Bank accounts ending in 2060 and 6462, Huntington accounts ending in 4957 and 8646, and a PNC account ending in 1811.

i. On or about March 7, 2011, OSAMA SALOUHA deposited and caused to be deposited $12,000 in cash into US Bank accounts ending in 5283, 2060, and 2078, Huntington accounts ending in 4957 and 8646, and a PNC account ending in 1574.

j. On or about March 18, 2011, OSAMA SALOUHA deposited and caused to be deposited $13,000 in cash into US Bank accounts ending in 5283 and 2078, a Chase account ending in 8107, and PNC accounts ending in 1811 and 1574.

k. Between on or about April 2, 2011, and April 4, 2011, OSAMA SALOUHA deposited and caused to be deposited $22,000 in cash into US Bank accounts ending in 5283, 2060, 2078, and 6462, a Third Federal account ending in 0004, a Chase account ending in 8107, Huntington accounts ending in 4957 and 8646, and PNC accounts ending in 1574 and 1811.

l. On or about April 22, 2011, OSAMA SALOUHA deposited and caused to be deposited $18,000 in cash into US Bank accounts ending in 5283 and 2060, Chase accounts ending in 7609 and 8107, Huntington accounts ending in 4957 and 8646, and PNC accounts ending in 6509 and 2539.

m. Between on or about May 20, 2011, and May 23, 2011, OSAMA SALOUHA deposited and caused to be deposited $15,000 in cash into US Bank accounts ending in 5283, 2060, and 2078, a Third Federal account ending in 0004, a Chase account ending in 7609, and Huntington accounts ending in 4957 and 8646.

Transfers from Business to Personal Bank Accounts

n. On or about August 10, 2009, OSAMA SALOUHA caused the transfer of $77,000 from Coventry Plaza's PNC business bank account ending in 6509 to OSAMA SALOUHA's Third Federal personal bank account ending in 0004.

o. On or about October 5, 2009, SBEIH caused the transfer of $63,000 from Coventry Plaza's PNC business bank account ending in 6509 to SBEIH's Third Federal personal bank account ending in 4404.

p. On or about April 5, 2010, OSAMA SALOUHA and SBEIH caused the transfer of $60,000 from Coventry Plaza's PNC business bank account ending in 6509 to OSAMA SALOUHA's Third Federal personal bank account ending in 0004.

q. On or about April 5, 2010, OSAMA SALOUHA and SBEIH caused the transfer of $40,000 from Coventry Plaza's PNC business bank account ending in 6509 to SBEIH's Third Federal personal bank account ending in 4404.

r. On or about October 15, 2010, OSAMA SALOUHA and SBEIH caused the transfer of $30,000 from Coventry Plaza's PNC business bank account ending in 6509 to OSAMA SALOUHA's PNC personal bank account ending in 1574.

s. On or about November 1, 2010, OSAMA SALOUHA and SBEIH caused the transfer of $11,000 from Coventry Plaza's PNC business bank account ending in 2539 to OSAMA SALOUHA's PNC personal bank account ending in 1811.

t. On or about November 8, 2010, OSAMA SALOUHA and SBEIH caused the transfer of $42,500 from Coventry Plaza's PNC business bank account ending in 2539 to SBEIH's Third Federal personal bank account ending in 4404.

u. On or about December 29, 2010, OSAMA SALOUHA and SBEIH caused the transfer of $7,016 from Coventry Plaza's PNC business bank account ending in 2539 to OSAMA SALOUHA's PNC personal bank account ending in 1811.

v. On or about April 22, 2011, OSAMA SALOUHA and SBEIH caused the transfer of $4,000 from Coventry Plaza's PNC business bank account ending in 2539 to OSAMA SALOUHA's PNC personal bank account ending in 1811.

w. On or about May 5, 2011, OSAMA SALOUHA and SBEIH caused the transfer of $16,200 from Coventry Plaza's PNC business bank account ending in 2539 to SBEIH's Chase personal bank account ending in 2124.

Submission of Understated Sales Figures to Accountant

x. On or about April 1, 2009, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

y. On or about July 1, 2009, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

z. On or about October 1, 2009, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

aa. On or about January 1, 2010, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

bb. On or about April 1, 2010, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

cc. On or about July 1, 2010, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

dd. On or about October 1, 2010, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

ee. On or about January 1, 2011, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

ff. On or about April 1, 2011, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

gg. On or about July 1, 2011, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

hh. On or about October 1, 2011, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

ii. On or about January 1, 2012, OSAMA SALOUHA and SBEIH transmitted and caused to be transmitted to their accountant false quarterly handwritten sales figures for Southside Pharmacy.

Submission of False Income Tax Returns

jj. On or about February 22, 2010, OSAMA SALOUHA and SBEIH caused the filing of a false Form 1120S for Coventry Plaza for tax year 2009.

kk. On or about April 15, 2010, OSAMA SALOUHA caused the filing of a false Form 1040, on behalf of himself and his wife, for tax year 2009.

ll. On or about April 15, 2010, SBEIH caused the filing of a false Form 1040, on behalf of himself and his wife, for tax year 2009.

mm. On or about February 16, 2011, OSAMA SALOUHA and SBEIH caused the filing of a false Form 1120S for Coventry Plaza for tax year 2010.

nn. On or about April 15, 2011, OSAMA SALOUHA caused the filing of a false Form 1040, on behalf of himself and his wife, for tax year 2010.

oo. On or about April 15, 2011, SBEIH caused the filing of a false Form 1040, on behalf of himself and his wife, for tax year 2010.

pp. On or about February 20, 2012, OSAMA SALOUHA and SBEIH caused the filing of a false Form 1120S for Coventry Plaza for tax year 2011.

qq. On or about April 15, 2012, OSAMA SALOUHA caused the filing of a false Form 1040, on behalf of himself and his wife, for tax year 2011.

rr. On or about April 15, 2012, SBEIH caused the filing of a false Form 1040, on behalf of himself and his wife, for tax year 2011.

ss. On or about August 2, 2012, OSAMA SALOUHA caused the filing of a false Amended U.S. Individual Income Tax Return ("Form 1040X"), on behalf of himself and his wife, for tax year 2010.

tt. On or about August 2, 2012, OSAMA SALOUHA caused the filing of a false Form 1040X, on behalf of himself and his wife, for tax year 2011.

All in violation of Title 18, Section 371, United States Code.

COUNT 31

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

62. The allegations in paragraphs 1, 3 and 4 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

63. On or about April 15, 2010, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA, who was married, did willfully make and subscribe, jointly with his spouse, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2009 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in the following regard: Defendant falsely reported total income (on line 22) of $187,034 when, as he then and there well knew and believed, he had more total income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 32

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

64. The allegations in paragraphs 1, 3 and 4 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

65. On or about April 15, 2011, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA, who was married, did willfully make and subscribe,

jointly with his spouse, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2010 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in the following regard: Defendant falsely reported total income (on line 22) of $377,133 when, as he then and there well knew and believed, he had more total income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 33

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

66. The allegations in paragraphs 1, 3 and 4 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

67. On or about August 2, 2012, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA, who was married, did willfully make and subscribe, jointly with his spouse, an Amended U.S. Individual Income Tax Return, Form 1040X, for the calendar year 2010 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in the following regard: Defendant falsely reported adjusted gross income (on line 1) of $366,613 when, as he then and there well knew and believed, he had more adjusted gross income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 34

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

68. The allegations in paragraphs 1, 3 and 4 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

69. On or about April 15, 2012, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA, who was married, did willfully make and subscribe, jointly with his spouse, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2011 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in the following regard: Defendant falsely reported total income (on line 22) of $402,222 when, as he then and there well knew and believed, he had more total income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 35

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

70. The allegations in paragraphs 1, 3 and 4 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

71. On or about August 2, 2012, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA, who was married, did willfully make and subscribe, jointly with his spouse, an Amended U.S. Individual Income Tax Return, Form 1040X, for the calendar year 2011 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and

correct as to every material matter in the following regard: Defendant falsely reported adjusted gross income (on line 1) of $399,222 when, as he then and there well knew and believed, he had more adjusted gross income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 36

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

72. The allegations in paragraphs 2 and 3 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

73. On or about April 15, 2010, in the Northern District of Ohio, Eastern Division, Defendant SBEIH SBEIH, who was married, did willfully make and subscribe, jointly with his spouse, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2009 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in that Defendant falsely reported total income (on line 22) of $159,640 when, as he then and there well knew and believed, he had more total income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 37

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

74. The allegations in paragraphs 2 and 3 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

75. On or about April 15, 2011, in the Northern District of Ohio, Eastern Division, Defendant SBEIH SBEIH, who was married, did willfully make and subscribe, jointly with his

spouse, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2010 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in that Defendant falsely reported total income (on line 22) of $235,348 when, as he then and there well knew and believed, he had more total income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 38

(Making and Subscribing False Income Tax Returns, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

76. The allegations in paragraphs 2 and 3 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

77. On or about April 15, 2012, in the Northern District of Ohio, Eastern Division, Defendant SBEIH SBEIH, who was married, did willfully make and subscribe, jointly with his spouse, a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2011 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the IRS, and which he did not believe to be true and correct as to every material matter in that Defendant falsely reported total income (on line 22) of $321,056 when, as he then and there well knew and believed, he had more total income that year than reported.

All in violation of Title 26, Section 7206(1), United States Code.

COUNT 39

(False Statements, 18 U.S.C. § 1001(a)(2))

The Grand Jury further charges:

78. Beginning in or around May 2011 and continuing until on or about the date of this Indictment, the IRS, part of the Executive Branch of the United States, and acting in a matter

within its jurisdiction, was investigating Defendant OSAMA SALOUHA for federal tax offenses (hereinafter "Federal Tax Offense Investigation").

79. On or about May 9, 2013, an IRS special agent interviewed OSAMA SALOUHA in connection with the Federal Tax Offense Investigation.

80. On or about May 9, 2013, in the Northern District of Ohio, Eastern Division, Defendant OSAMA HASSAN SALOUHA knowingly and willfully made the following materially false statements in a matter within the jurisdiction of the executive branch of the Government of the United States: OSAMA SALOUHA told an IRS special agent that (1) he did not pay employees in cash; and (2) the gross receipts reported on Coventry Plaza Pharmacy's 2009, 2010, and 2011 Form 1120S returns were correct, well knowing at the time he made the statements to the IRS special agent that the statements were false.

81. Defendant made the false statements described above with the intent to corruptly obstruct, influence and impede and to attempt to obstruct, influence and impede the Federal Tax Offense Investigation described above. Defendant's false statements caused the IRS special agent to perform additional investigation in connection with the Federal Tax Offense Investigation.

All in violation of Title 18, United States Code, Section 1001(a)(2).

COUNTS 40-51

(Structuring and Attempting to Structure Transactions to Evade Reporting Requirements, 31 U.S.C. §§ 5313 and 5324(a)(3))

The Grand Jury further charges:

82. On or about the dates set forth below, in the Northern District of Ohio, Eastern Division and elsewhere, Defendant OSAMA HASSAN SALOUHA did knowingly and for the purpose of evading the reporting requirements of Title 31, United States Code, Section 5313,

and the regulations promulgated thereunder, structure and attempt to structure the following transactions with domestic financial institutions, to wit:

Count	**Date**	**Financial Institution**	**Account Number**	**Account Owner**	**Structured Deposit Amount**
40	01/14/10	US BANK	5283	SALOUHA CHILD #2	$1,000
	01/14/10	US BANK	2060	SALOUHA CHILD #1	$1,000
	01/14/10	US BANK	2078	SALOUHA CHILD #3	$1,000
	01/14/10	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$3,000
	01/14/10	THIRD FEDERAL	0004	OSAMA SALOUHA	$3,000
	01/14/10	PNC	1811	OSAMA SALOUHA, SAMAH SALOUHA	$3,000
				Total	$12,000

41	04/17/10	THIRD FEDERAL	0004	OSAMA SALOUHA	$3,000
	04/19/10	US BANK	5283	SALOUHA CHILD #2	$1,000
	04/19/10	US BANK	2060	SALOUHA CHILD #1	$1,000
	04/19/10	US BANK	2078	SALOUHA CHILD #3	$1,000
	04/19/10	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	04/19/10	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	04/19/10	PNC	1811	OSAMA SALOUHA, SAMAH SALOUHA	$4,000
				Total	$14,000

42	12/06/10	US BANK	5283	SALOUHA CHILD #2	$500
	12/06/10	US BANK	5283	SALOUHA CHILD #2	$2,000
	12/06/10	US BANK	2060	SALOUHA CHILD #1	$2,000
	12/06/10	US BANK	2078	SALOUHA CHILD #3	$500
	12/06/10	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	12/06/10	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$4,000
	12/06/10	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$500
	12/06/10	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$4,000
				Total	$15,500

43	12/13/10	US BANK	5283	SALOUHA CHILD #2	$2,000
	12/13/10	US BANK	2060	SALOUHA CHILD #1	$2,000
	12/13/10	US BANK	2078	SALOUHA CHILD #3	$2,000
	12/13/10	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	12/13/10	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	12/13/10	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$1,000
				Total	$11,500

44	01/18/11	US BANK	5283	SALOUHA CHILD #2	$2,500
	01/18/11	US BANK	2060	SALOUHA CHILD #1	$2,000
	01/18/11	US BANK	2078	SALOUHA CHILD #3	$2,500
	01/18/11	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	01/18/11	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	01/18/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
				Total	$14,000

45	01/24/11	US BANK	5283	SALOUHA CHILD #2	$2,500
	01/24/11	US BANK	2060	SALOUHA CHILD #1	$2,500
	01/24/11	US BANK	2078	SALOUHA CHILD #3	$2,500
	01/24/11	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	01/24/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	01/24/11	PNC	1811	OSAMA SALOUHA, SAMAH SALOUHA	$6,000
				Total	$18,000

46	02/22/11	US BANK	2060	SALOUHA CHILD #1	$2,000
	02/22/11	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	02/22/11	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	02/22/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$1,400
	02/22/11	PNC	1811	OSAMA SALOUHA, SAMAH SALOUHA	$3,000
				Total	$10,400

47	03/07/11	US BANK	5283	SALOUHA CHILD #2	$2,000
	03/07/11	US BANK	2060	SALOUHA CHILD #1	$2,000
	03/07/11	US BANK	2078	SALOUHA CHILD #3	$2,000
	03/07/11	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	03/07/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	03/07/11	PNC	1574	OSAMA SALOUHA	$2,000
				Total	$12,000

48	03/18/11	US BANK	5283	SALOUHA CHILD #2	$2,000
	03/18/11	US BANK	2078	SALOUHA CHILD #3	$2,000
	03/18/11	US BANK	2078	SALOUHA CHILD #3	$2,000
	03/18/11	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	03/18/11	CHASE	8107	OSAMA SALOUHA	$2,000
	03/18/11	PNC	1811	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	03/18/11	PNC	1574	OSAMA SALOUHA	$1,000
				Total	$13,000

49	04/02/11	THIRD FEDERAL	0004	OSAMA SALOUHA	$2,000
	04/04/11	US BANK	5283	SALOUHA CHILD #2	$2,000
	04/04/11	US BANK	2060	SALOUHA CHILD #1	$2,500
	04/04/11	US BANK	2078	SALOUHA CHILD #3	$2,000
	04/04/11	US BANK	6462	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	04/04/11	CHASE	8107	OSAMA SALOUHA	$2,000
	04/04/11	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	04/04/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	04/04/11	PNC	1811	OSAMA SALOUHA, SAMAH SALOUHA	$2,000
	04/04/11	PNC	1574	OSAMA SALOUHA	$2,000
				Total	$22,000

50	04/22/11	US BANK	5283	SALOUHA CHILD #2	$2,500
	04/22/11	US BANK	2060	SALOUHA CHILD #1	$2,500
	04/22/11	CHASE	7609	OSAMA SALOUHA	$2,000
	04/22/11	CHASE	8107	OSAMA SALOUHA	$2,000
	04/22/11	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	04/22/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,500

	04/22/11	PNC	6509	COVENTRY PLAZA	$2,000
	04/22/11	PNC	2539	COVENTRY PLAZA PHARMACY	$2,000
				Total	$18,000

51	05/23/11	US BANK	5283	SALOUHA CHILD #2	$2,000
	05/23/11	US BANK	2060	SALOUHA CHILD #1	$2,000
	05/23/11	US BANK	2078	SALOUHA CHILD #3	$2,000
	05/20/11	CHASE	7609	OSAMA SALOUHA	$2,000
	05/23/11	HUNTINGTON	4957	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	05/23/11	HUNTINGTON	8646	OSAMA SALOUHA, SAMAH SALOUHA	$2,500
	05/23/11	THIRD FEDERAL	0004	OSAMA SALOUHA	$2,000
				Total	$15,000

All in violation of Title 31, United States Code, Sections 5313 and 5324(a)(3).

COUNT 52

(Structuring, Assisting and Attempting to Structure Transactions to Evade Reporting Requirements, 31 U.S.C. §§ 5313 and 5324(a)(3) and 18 U.S.C. § 2)

The Grand Jury further charges:

83. On or about the dates set forth below, in the Northern District of Ohio, Eastern Division and elsewhere, Defendant SAMAH SALOUHA did knowingly and for the purpose of evading the reporting requirements of Title 31, United States Code, Section 5313, and the regulations promulgated thereunder, structure, assist in structuring and attempt to structure and assist in structuring the following transactions with domestic financial institutions, to wit:

Count	Date	Financial Institution	Account Number	Account Owner	Structured Deposit Amount
52	05/11/12	KEYBANK	0670	M.A.	$10,000
	05/11/12	KEYBANK	0670	M.A.	$10,000
	05/12/12	KEYBANK	0670	M.A.	Attempted Deposit of $10,000
	05/14/12	KEYBANK	0670	M.A.	$5,000
				Total	$25,000

All in violation of Title 31, United States Code, Sections 5313 and 5324(a)(3), and Title 18, United States Code, Section 2.

COUNT 53

(False Statements, 18 U.S.C. § 1001(a)(2))

The Grand Jury further charges:

84. Beginning in or around September 2012 and continuing until on or about the date of this Indictment, the IRS, part of the Executive Branch of the United States, and acting in a matter within its jurisdiction, was investigating Defendants OSAMA SALOUHA and SAMAH SALOUHA for structuring offenses (hereinafter "Federal Structuring Investigation").

85. On or about May 9, 2013, an IRS special agent interviewed SAMAH SALOUHA in connection with the Federal Structuring Investigation.

86. On or about May 9, 2013, in the Northern District of Ohio, Eastern Division, Defendant SAMAH SALOUHA knowingly and willfully made the following materially false statements in a matter within the jurisdiction of the executive branch of the Government of the United States: SAMAH SALOUHA told an IRS special agent that she (1) did not make any cash deposits; and (2) never went to a bank with more than $10,000 in cash, well knowing at the time she made the statements to the IRS special agent that the statements were false.

87. Defendant made the false statements described above with the intent to corruptly obstruct, influence and impede and to attempt to obstruct, influence and impede the Federal Structuring Investigation described above. Defendant's false statements caused the IRS to perform additional investigation in connection with the Federal Structuring Investigation.

All in violation of Title 18, United States Code, Section 1001(a)(2).

FORFEITURE

The Grand Jury further charges:

A. The allegations of Counts 1 through 16, 18 through 29, and 40 through 51 inclusive are hereby realleged and incorporated herein by reference for the purpose of alleging forfeiture pursuant to 21 U.S.C. § 853, 18 U.S.C. § 982, 18 U.S.C. § 924(d)(1), 28 U.S.C. § 2461(c) and, Title 31, United States Code, Section 5317(c). As a result of the foregoing offenses, OSAMA HASSAN SALOUHA and SBEIH SBEIH, shall forfeit to the United States any and all property constituting or derived from any proceeds they obtained directly or indirectly as a result of the said violations; and, any and all of their property used or intended to be used in any manner or part to commit or to facilitate the commission of the said violations; and any property, real or personal, involved in such offense, or any property traceable to such property. Particularly, the United States will seek the forfeiture of the following properties of the defendants, including, but not limited to:

a. $91,824.81 seized from Third Federal Savings and Loan Account #1200434404, located at 7007 Broadway Avenue, Cleveland, Ohio, in the name of SBEIH SBEIH and Nimeh Sbeih;

b. $203,050.53 seized from PNC Bank Account #4256422539, in the name of COVENTRY PLAZA PHARMACY INC., D.B.A. SOUTHSIDE PHARMACY;

c. $578.44 seized from PNC Bank Account #4220857231, in the name of COVENTRY PLAZA PHARMACY INC., Doing Business As (D.B.A.) SOUTHSIDE PHARMACY;

d. $9,336.70 seized from PNC Bank Account #4220866509, in the name of COVENTRY PLAZA PHARMACY INC., D.B.A. SOUTHSIDE PHARMACY;

e. $56,867.88 seized from PNC Bank Account #4228181811, in the name of OSAMA H. SALOUHA and Samah M. Salouha;

f. $37,466.39 seized from PNC Bank Account #4224348573, in the name of SBEIH A. SBEIH and Nimeh Sbeih;

g. $96,897.06 seized from PNC Bank Account #4219509918, in the name of SBEIH A. SBEIH and Nimeh Sbeih;

h. $132,078.89 seized from PNC Bank Account #4222581515, in the name of SBEIH A. SBEIH;

i. $21,480.00 seized from PNC Bank Account #4221391605, in the name of Mohammad A. Sbeih and SBEIH A. SBEIH;

j. $189,489.08 seized from JPMorgan Chase Bank Account #936048107, in the name of SAM H. SALOUHA and Samah Salouha;

k. $1,000.33 seized from JPMorgan Chase Bank Account #2952537609, in the name of SAM H. SALOUHA and Samah Salouha;

l. $525,696.24 seized from JPMorgan Chase Bank Investment Account #74068415, in the name of SAM H. SALOUHA and Samah Salouha;

m. $182,078.99 seized from JPMorgan Chase Bank Account #973832124, in the name of SBEIH SBEIH;

n. $127,894.50 seized from JPMorgan Chase Bank Account #2996447849, in the name of SBEIH SBEIH;

o. $79,353.76 seized from Huntington Bank Account #02662648646, in the name of OSAMA H. SALOUHA and Samah M. Salouha;

p. $50,086.84 seized from Huntington Bank Account #03663034957, in the name of OSAMA H. SALOUHA and Samah Salouha;

q. $4,999.99 seized from Huntington Bank Account #01662323043, in the name of HYS Health Mart, Inc., DBA Medicine Center Pharmacy;

r. $144,754.22 seized from Huntington Bank Account #0166232030, in the name of HYS Health Mart, Inc., DBA Medicine Center Pharmacy;

s. $103,674.79 seized from T Rowe Price Associates, Inc. Brokerage Account #30P787226, in the name of OSAMA H. SALOUHA;

t. $137,538.67 seized from T Rowe Price Associates, Inc. Summit Cash Reserves Account #8500036740-9, in the name of OSAMA SALOUHA;

u. 2013 Lexus LX570, VIN: JTJHY7AX7D4088394, titled in the name of OSAMA H. SALOUHA;

v. 2012 Toyota Camry, VIN: 4T1BF1FK0CU518589, titled in the name of OSAMA H. SALOUHA;

w. 2012 Toyota Sienna, VIN: 5TDYK3DC1CS181940, titled in the name of OSAMA H. SALOUHA;

x. $91,500.00 in U.S. Currency

y. Real Property Located at 18283 Glen Carin Way, Strongsville, Ohio, Permanent Parcel No. 394-22-054

z. Real Property Located at 4218 Laurell Lane, North Olmsted, Ohio, Permanent Parcel No. 232-19-069

A TRUE BILL.

Original document – Signatures on file with the Clerk of Courts, pursuant to the E-Government Act of 2002.