

1544

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)

v.)

CYNTHIA A. MILLS)

Criminal No. 17-19
(18 U.S.C. §§ 1341, 1343,
1957, and 26 U.S.C. § 7201)

FILED

JAN 24 2017

CLERK U.S. DISTRICT COURT
WEST. DIST. OF PENNSYLVANIA

INFORMATION

The United States Attorney charges:

Introduction

At all times material to this Information, unless otherwise alleged:

1) Matthews International Corporation (hereinafter "Matthews") was a publicly traded company located in the Western District of Pennsylvania.

2) The defendant, CYNTHIA A. MILLS, was a resident of the Western District of Pennsylvania and was employed as the Cashier or the Treasury Specialist at Matthews.

3) As the Cashier and Treasury Specialist, the defendant, CYNTHIA A. MILLS, was responsible for depositing checks made payable to Matthews, managing Matthews' general bank account, initiating domestic wire transfers, maintaining wire transfer records, and recording certain banking transactions into the general ledger.

4) Citizens Bank is an American bank associated with the Citizens Financial Group, Inc. that operates in Pennsylvania and elsewhere. Citizens Bank is FDIC insured and processes all wire transfers through its corporate headquarters in Rhode Island.

5) First National Bank is an American bank headquartered in Pittsburgh, Pennsylvania. It is a subsidiary of F.N.B. Corporation, which is a financial services corporation that is headquartered in Pittsburgh, Pennsylvania. First National Bank is FDIC insured.

6) PNC Bank is an American bank headquartered in Pittsburgh, Pennsylvania. It is a subsidiary of PNC Financial Services Group, which is a financial services corporation that is headquartered in Pittsburgh, Pennsylvania. PNC Bank is FDIC insured.

SCHEME AND ARTIFICE

7) On or about February 1999, the exact date being unknown, and continuing thereafter to on and around May 8, 2015, in the Western District of Pennsylvania, the defendant, CYNTHIA A. MILLS, devised and intended to devise a scheme and artifice to defraud Matthews and to obtain money by means of false and fraudulent pretenses, representations, and promises, well knowing at the time that the pretenses, representations, and promises were false and fraudulent when made.

8) It was a part of the scheme and artifice that, on or about February 1999, the exact date being unknown, to on or about October 2013, the defendant, CYNTHIA A. MILLS, did not deposit into Matthews' bank account some of the checks payable to Matthews that she was entrusted to deposit.

9) It was further part of the scheme and artifice to defraud that the defendant, CYNTHIA A. MILLS, without authorization from Matthews, directed Matthews' bank to convert these non-deposited checks into cash knowing that Matthews wanted these checks deposited instead.

10) It was further part of the scheme and artifice to defraud that the defendant, CYNTHIA A. MILLS, received cash from Matthews' bank for these non-deposited checks.

11) It was further part of the scheme and artifice to defraud that the defendant, CYNTHIA A. MILLS, personally kept this cash knowing that the cash belonged to Matthews and that she was not authorized to keep this cash.

12) It was further part of the scheme and artifice to defraud that, in October 2013, the defendant, CYNTHIA A. MILLS, opened a bank account, as the sole signatory, at First National Bank in the name of Cynthia Mills d/b/a Designs by Cindy.

13) It was further part of the scheme and artifice to defraud that the defendant, CYNTHIA A. MILLS, falsified a repetitive wire transfer form in order to establish Creative Designs, a fake company, as a Matthews' vendor that could receive wire transfers without a confirmation phone call from Matthews' bank to Matthews' management.

14) It was further part of the scheme and artifice to defraud that the defendant, CYNTHIA A. MILLS, put her First National Bank account in the name of Cynthia Mills d/b/a Designs by Cindy as the banking information for Creative Designs on the falsified repetitive wire transfer form.

15) It was further part of the scheme and artifice to defraud that, from October 2013 to May 2015, the defendant, CYNTHIA A. MILLS, made unauthorized wire transfers from Matthews' general bank account to her First National Bank account in the name of Cynthia Mills d/b/a Designs by Cindy under the false pretense that Matthews was sending wires to a vendor called Creative Designs.

16) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, took over \$9,500,000.00 from Matthews.

17) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, was the authorized Matthews' employee to receive the bank statements for Matthews' general bank account.

18) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, altered these bank statements to hide the funds she converted from Matthews.

19) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, provided these false bank statements for the monthly reconciliation.

20) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, deceived the external auditors as to the true balances in the Matthews' general (sweep) bank account.

21) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, intervened in the audit confirmation process to ensure that Matthews' bank did not return to the external auditors the bank account confirmation form identifying the actual account balance for Matthews' general (sweep) bank account.

22) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, in an effort to hide the monies she took, wrote the incorrect account balance amounts on a duplicate bank account confirmation form and forged the signature of the bank employee.

23) It was further part of the scheme and artifice to defraud that, from on or about February 1999 to on or about May 8, 2015, the defendant, CYNTHIA A. MILLS, sent these forged bank account confirmation forms to the external auditors.

24) It was further part of the scheme and artifice to defraud that, on or about November 5, 2014, the defendant, CYNTHIA A. MILLS, sent, by Federal Express, to the

external auditors a forged bank account confirmation form that contained an incorrect account balance amount for Matthews' general (sweep) bank account.

COUNT ONE
(Mail Fraud)

The United States Attorney further charges:

25) Paragraphs 1 through 24 above are hereby realleged and incorporated by reference herein, as if fully stated.

26) On or about November 5, 2014, in the Western District of Pennsylvania, the defendant, CYNTHIA A. MILLS, for the purpose of executing the aforesaid scheme and artifice to defraud, and in attempting to do so, did knowingly cause to be delivered by a private and commercial interstate carrier, according to the directions thereon, a Federal Express envelope bearing the tracking number 609695302034 and containing a forged bank account balance confirmation form with a falsified balance for Matthews' bank account, addressed to Pricewaterhouse Coopers, 600 Grant St., Suite 5200, Pittsburgh, PA 15219, and from Cindy Mills, Matthews International, Two Northshore Center, Pittsburgh, PA 15212.

In violation of Title 18, United States Code, Section 1341.

COUNT TWO THROUGH FOUR
(Wire Fraud)

The United States Attorney further charges:

27) Paragraphs 1 through 24 above are hereby realleged and incorporated by reference herein, as if fully stated.

28) On or about the dates set forth below, in the Western District of Pennsylvania, the defendant, CYNTHIA A. MILLS, for the purpose of executing and attempting to execute the aforesaid scheme and artifice to defraud, did transmit and cause to be transmitted in interstate commerce, by means of a wire communication, certain writings, signs, and signals, that is, a monetary wire transfer that is processed in Rhode Island and delivered to a bank account in the Western District of Pennsylvania, as described below, with each wire being a separate count:

Count	Date of Wire	ACTIVITY
2	November 26, 2013	The defendant, CYNTHIA A. MILLS, caused \$34,500.00 from a Citizens Bank account for Matthews International Corporation to be wire transferred to a First National Bank account for Cynthia Mills d/b/a Designs By Cindy
3	October 30, 2014	The defendant, CYNTHIA A. MILLS, caused \$87,596.76 from a Citizens Bank account for Matthews International Corporation to be wire transferred to a First National Bank account for Cynthia Mills d/b/a Designs By Cindy
4	May 1, 2015	The defendant, CYNTHIA A. MILLS, caused \$89,989.45 from a Citizens Bank account for Matthews International Corporation to be wire transferred to a First National Bank account for Cynthia Mills d/b/a Designs By Cindy

In violation of Title 18, United States Code, Section 1343.

COUNT FIVE
(Tax Evasion)

The United States Attorney further charges:

29) Paragraphs 1 through 23 above are hereby realleged and incorporated by reference herein, as if fully stated.

30) On or about April 15, 2015, in the Western District of Pennsylvania, the defendant, CYNTHIA A. MILLS, a resident of Allegheny County, Pennsylvania, who, during the calendar year 2014 was married, did willfully attempt to evade and defeat part of the income tax due and owing by her and her spouse to the United States of America for the calendar year 2014, by filing and causing to be filed a false and fraudulent U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her husband, that was false and fraudulent because the defendant, CYNTHIA A. MILLS, knew that she and her husband received, through her embezzlement of funds from Matthews, approximately \$2,380,250 more total income than she reported on the joint income tax returns filed with the Internal Revenue Service, upon which there was due and owing to the United States an additional income tax of approximately \$910,123.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX
(Money Laundering)

The United States Attorney further charges:

31) Paragraphs 1 through 24 and 27 to 28 above are hereby realleged and incorporated by reference herein, as if fully stated.

32) On or about October 30, 2014, in the Western District of Pennsylvania, the defendant, CYNTHIA A. MILLS, did knowingly engage in a monetary transaction, affecting interstate commerce, in criminally derived property with a value greater than \$10,000, which property was derived from specified unlawful activity, in that the defendant, CYNTHIA A. MILLS, caused funds embezzled from Matthews which had been deposited into CYNTHIA A. MILLS' First National Bank account to be withdrawn by check number 363 in the amount of \$68,801.91 to purchase a 2014 Mercedes Benz E25 Sedan from Bobby Rahal Automotive Group, knowing that the funds were derived from a criminal offense, when in fact said funds were derived from violations of Title 18, United States Code, Section 1343.

In violation of Title 18, United States Code, Section 1957(a).

FORFEITURE ALLEGATIONS

33) The United States Attorney realleges and incorporates by reference the allegations contained in Counts One through Four and Six of this Information for the purpose of alleging criminal forfeiture pursuant to Title 18, United States Code, Sections 981(a)(1)(C) and 982(a)(1), Title 28, United States Code, Section 2461(c), and Title 21, United States Code, Section 853(p).

34) The United States hereby gives notice to the defendant charged in Counts One through Four that, upon her conviction of any such offense, the government will seek forfeiture in accordance with: Title 18, United States Code, Sections 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), which requires any person convicted of such offenses to forfeit any property, real or personal, which constitutes or is derived from proceeds traceable to such offenses, including but not limited to the following:

a. SPECIFIC PROPERTY

See Exhibit A.

b. MONEY JUDGMENT

A sum of money equal to at least approximately \$12,969,774.42 in United States currency.


35) The United States hereby gives notice to the defendant charged in Count Six that, upon her conviction of any such offense, the government will seek forfeiture in accordance with: Title 18, United States Code, Section 982(a)(1), which requires any person convicted of such offense to forfeit any property, real or personal, involved in such offense or any property traceable to such property, including but not limited to the 2014 Mercedes Benz E25 Sedan.

36) If any of the forfeitable property, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred, sold to, or deposited with a third person;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be subdivided

without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c), to seek forfeiture of any property of such defendant up to the value of the forfeitable property described in this forfeiture allegation.


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