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**Johanne M. Elie Pleads Guilty to
Federal Wire Fraud and Tax Evasion Charges**

Portland, Maine: United States Attorney Paula D. Silsby announced that **Johanne M. Elie**, age 49, of Biddeford, Maine pleaded guilty to 72 counts of federal wire fraud and 4 counts of tax evasion in the United States District Court, in Portland.

According to Court documents, between about 2000 and September 12, 2005, the defendant and her husband charged personal expenses to charge accounts and then the defendant paid the out-of-state vendors for those charges with checks drawn on a checking account of her employer, Provencher Fuels, Inc., also of Biddeford, causing interstate wires to be used to collect the checks. In addition, the defendant failed to report the embezzled funds on her federal tax returns in 2001, 2002, 2003 and 2004, thereby evading almost \$50,000 in income taxes.

Provencher's is a family-owned fuel oil and propane delivery and burner service company which employed about 10 people. The defendant was hired in about 1990, and between 2000 and September 12, 2005, she worked as the treasurer and/or officer manager. In that capacity, she was responsible for handling all of

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Provencher's financial affairs and had full check writing authority with respect to Provencher's checking account.

Between 2000 and September 2005, unbeknownst to Provencher's owners, the defendant embezzled more than \$200,000 by writing about 220 checks on the company checking account to pay personal expenses charged by her and her husband. The defendant typically concealed the embezzlement of the checks by falsifying entries made in Provencher's accounting journal and monthly bank reconciliation reports.

According to Provencher's payroll records, between January 2001 and December 2004, the defendant received a net paycheck of between \$491.33 and \$644.80 per week. Even so, between December 2000 and October 2005, she charged and used company checks to pay over \$195,000 for, among other things, jewelry, recreational vehicles, boats, vacations, motorcycles, bicycles, art, food and sporting events and memorabilia.

The defendant faces up to 20 years in prison for each of the 72 wire fraud charges and up to 5 years in prison on each of the 4 tax evasion charges. In addition, she faces fines of up to \$250,000 on each count and restitution.

The defendant will be sentenced after completion of a pre-sentence report by the U.S. Probation Office, in Portland.

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United States Attorney Silsby praised the investigation conducted by the Internal Revenue Service, Criminal Investigation Division, the Biddeford Police Department and the United States Postal Inspection Service.

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