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**LUCCHESE SOLDIER PLEADS GUILTY TO FRAUD CHARGES IN  
CONNECTION WITH A "NO-SHOW" JOB AT A DOCTOR'S OFFICE**

MICHAEL J. GARCIA, United States Attorney for the Southern District of New York, MARK J. MERSHON, Assistant Director-in-Charge of the New York Office of the Federal Bureau of Investigation (FBI), MICHAEL THOMAS, Special Agent-in-Charge of the New York Field Office of the Internal Revenue Service (IRS) Criminal Investigation Division, and JONATHAN KAY, Regional Director of the U.S. Department of Labor, Employee Benefits Security Administration, announced that THOMAS GELARDO, a soldier in the Lucchese Organized Crime Family of La Cosa Nostra, pleaded guilty today to charges that he conspired with a Brooklyn doctor, Jude T. Barbera, M.D., in a scheme to defraud the Internal Revenue Service and to fraudulently obtain benefits from Local 348 of the United Food and Commercial Workers International Union Health and Welfare Fund by obtaining a "no show" job at Barbera's medical practice. Specifically, GELARDO pleaded guilty to one count of conspiracy to file false income tax returns, one count of health care fraud, and one count of mail fraud.

According to the Indictment, and GELARDO's allocution in court, GELARDO conspired with Barbera, a urologist with a medical practice located at 2519 Avenue U in Brooklyn, New York, to obtain fraudulent W-2 Forms claiming that GELARDO was an employee of Barbera's practice, Jude T. Barbera, M.D., P.C. According to the Indictment, GELARDO is a "soldier" in the Lucchese Organized Crime Family of La Cosa Nostra.

According to the Indictment, and GELARDO's allocution in court, for the years 1995 through 2000, GELARDO and Barbera fraudulently arranged for Barbera's practice to provide GELARDO with W-2 forms which made it appear that GELARDO was a bona fide employee of Barbera's practice. This enabled GELARDO to falsely claim on his federal income tax returns that he was a legitimate salaried employee.

According to the Indictment, and GELARDO's allocution in court, GELARDO and Barbera also conspired to file for health care coverage and benefits for GELARDO from Local 348 of the United Food and Commercial Workers International Union Health and Welfare Fund. In 2000, as part of the health care fraud scheme, GELARDO applied for medical coverage for himself, his spouse and daughter, falsely claiming that he was an employee of Barbera's practice, when he was not.

In 2003, a jury in Manhattan federal court convicted Barbera of conspiracy to file false income tax returns, aiding and assisting in the preparation of false income tax returns, health care fraud conspiracy, theft from an employee benefit plan, false statements relating to health care, and mail fraud, related to his involvement in the scheme. In October 2005, Barbera was sentenced by United States District Judge ROBERT W. SWEET to, among other things, six months in prison.

GELARDO faces a maximum of five years in prison on each of the conspiracy charges, and 20 years in prison on the mail fraud charge and is scheduled to be sentenced before United States District Judge LORETTA A. PRESKA on October 26, 2006 at 9:00am.

Mr. GARCIA praised the combined investigative efforts of the FBI and IRS, and thanked the U.S. Department of Labor for its assistance in this case.

GELARDO, 64, lives in Tuckahoe, New York.

Assistant United States Attorneys TIMOTHY J. TREANOR and JONATHAN B. NEW are in charge of the case.

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