

# Southern District of Florida

## Press Release

### SELF-PROCLAIMED PRIEST CONVICTED OF TAX FRAUD

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August 22, 2008

#### FOR IMMEDIATE RELEASE

R. Alexander Acosta, United States Attorney for the Southern District of Florida, Nathan J. Hochman, Assistant Attorney General, Department of Justice Tax Division, and Michael E. Yasofsky, Jr., Special Agent in Charge, Internal Revenue Service, Criminal Investigation Division, announced today the August 21, 2008 conviction of self-proclaimed priest, **Earl R. Wolfe**, 59, on charges of conspiring to defraud the United States and six counts of filing a false tax return. Wolfe was immediately remanded to the custody of the U.S. Marshals Service. Sentencing is scheduled for October 16, 2008, before the Honorable William J. Zloch.

Wolfe's co-defendants, his girlfriend, **Linda C. Edell**, 60, and **Lawrence W. Legel**, 61, a certified public accountant from Fort Lauderdale, FL, pled guilty earlier this month. They are scheduled to be sentenced on September 29, 2008.

According to the criminal indictment, court documents, and statements made in court, from 1999 through 2004, Wolfe reported \$600 of income on tax returns he filed with the Internal Revenue Service. However, evidence at trial established that he earned more than \$750,000 as an unlicensed architect. Wolfe attempted to conceal his income by cashing more than \$600,000 at a local check cashing store and utilizing nominee entities. Evidence presented at trial proved that Wolfe had not paid any income taxes since 1989.

In addition to concealing his income, Wolfe attempted to hide his assets from the Internal Revenue Service. In October 2003, falsely claiming to be a priest, Wolfe created the Office of the Presiding Overseer of the Domicile Creators Service Ministry, which purported to be a tax exempt religious entity. Wolfe then transferred ownership of his personal residence and two Harley Davidson motorcycles to the so-called ministry.

Mr. Acosta commended the investigative efforts of the Internal Revenue Service, Criminal Investigation Division. This case is being prosecuted by Assistant United States Attorney Jeffrey A. Neiman and Department of Justice Trial Attorney Matthew J. Mueller.

A copy of this press release may be found on the website of the United States Attorney's Office for the Southern District of Florida at <http://www.usdoj.gov/usao/fls>. Related court documents and information may be found on the website of the District Court for the Southern District of Florida at <http://www.flsd.uscourts.gov> or on <http://pacer.flsd.uscourts.gov>.

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