

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA**

**INDICTMENT FOR TAX EVASION**

<b>UNITED STATES OF AMERICA</b>	*	<b>CRIMINAL DOCKET NO.</b>
v.	*	<b>SECTION:</b>
<b>GREGORY L. COURTNEY</b>	*	<b>VIOLATION: 26 U.S.C. § 7201</b>
*	*	*

The Grand Jury charges that:

**AT ALL TIMES MATERIAL HEREIN:**

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1. The defendant **GREGORY COURTNEY** was an engineer for Shell Deepwater Development, Inc. (Shell) and in that capacity, among other duties, approved expenditures related to offshore oil well services for 2000 through 2004.

2. Beginning at a time unknown but prior to 2000, **GREGORY COURTNEY** took control of Mercury Equipment and Services, Inc. (MES), a company started by "Mr. A". MES was an oil field related services company with contracts with Shell controlled by **GREGORY COURTNEY**.

3. In or around April 2000, **GREGORY COURTNEY** took possession of the MES checking account and began writing checks for personal expenses from the MES account.

4. These checks written from in or around April 2000 until in or around May 2004 represented income to Defendant **GREGORY COURTNEY** and were not reported by Defendant **GREGORY COURTNEY** on his individual income tax returns for 2001, 2002 and 2003.

**COUNTS 1 , 2 and 3**

On or about the dates listed below in the Eastern District of Louisiana, **GREGORY COURTNEY**, then a resident of Mandeville, Louisiana, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar years in the amounts listed below, by concealing and attempting to conceal from the Internal Revenue Service the nature and extent of his income by intentionally not including on his personal tax returns , over \$1,200,000.00 that he was receiving from MES for personal expenses.;

<b>COUNT</b>	<b>TAX YEAR</b>	<b>DATE FILED</b>	<b>AMOUNT NOT REPORTED</b>
1	2001	March 18, 2002	\$802,513.90
2	2002	February 24, 2003	\$165,133.50
3	2003	March 29, 2004	\$311,914.32

all in violation of Title 26, United States Code, Section 7201.

A TRUE BILL:

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FOR PERSON

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JIM LETTEN  
United States Attorney  
Louisiana Bar Roll Number 8517

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JAN MASELLI MANN  
First Assistant U.S. Attorney  
Louisiana Bar Roll Number 9020

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CARTER K. D. GUICE, JR.  
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New Orleans, Louisiana  
April 10, 2008