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FORMER AUGUSTA NIGHTCLUB OWNER
SENTENCED FOR TAX VIOLATIONS

SAVANNAH, GA: Lisa Godbey Wood, United States Attorney for the Southern District of Georgia, announced today that James A. Lewis, age 54, was sentenced today in U.S. District Court in Augusta, Georgia. Appearing before the Honorable Dudley H. Bowen, Jr., Mr. Lewis was sentenced to 16 months imprisonment, along with one year of supervised release, for failing to report income in violation of Title 26, United States Code, Section 7206(1). In addition, the District Judge ordered Mr. Lewis to pay restitution to the Internal Revenue Service for all back taxes, penalties, and interest accruing from his failure to pay taxes on unreported income.

Mr. Lewis, who previously owned various Augusta-area nightclubs, including "Speakeasy" and "Toppers," pled guilty on September 12, 2006 to filing a false income tax return. As part of his plea agreement, he acknowledged his failure to report approximately \$400,000 in cash deposits from his various business from 1999 to 2001. As a result of that unreported income, Mr. Lewis failed to pay approximately \$115,000 in taxes to the federal government for tax years 1999 to 2001.

Ms. Wood praised the investigative efforts of Special Agent Mary Roemer of the Internal Revenue Service and Special Agent Brian Ozden of the Federal Bureau of Investigation for their work on the investigation and successful prosecution.

The Government was represented by Assistant U.S. Attorney Stephen K. Marsh.

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