

**U.S. Department of Justice**

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**MAN WHO OPERATED PROSTITUTION BUSINESS IN VEGAS SENTENCED FOR
FEDERAL CONSPIRACY AND MONEY LAUNDERING CONVICTION**

LAS VEGAS - - Louis H. Young, who operated a prostitution business in Las Vegas and laundered the monies he earned from the enterprise, was sentenced today in U.S. District in Las Vegas to 51 months in prison, 3 years of supervised release, and \$69, 830 in restitution, announced Daniel G. Bogden, United States Attorney for the District of Nevada.

Young pleaded guilty to Conspiracy to Defraud the IRS and Money Laundering on December 1, 2006. His co-defendant, Nancy A. Adams, was sentenced on January 19, 2007, to 15 months in prison and six months in a halfway house for her guilty plea to Conspiracy to Impede, Impair, Obstruct or Defeat Taxes.

Young and Adams traveled from Minnesota to Nevada for the purpose of engaging in the prostitution business. Young worked as a pimp, and Adams worked as a prostitute in Las Vegas. They married in Clark County on November 30, 2001, after Las Vegas Metropolitan Police Department Officers executed a search warrant at their home in Henderson, Nevada.

Young, through his signed plea agreement, admitted that from approximately January 1, 1999, to April 15, 2002, he and Adams conspired to impede and obstruct the IRS in the computation and collection of their federal income tax. Young admitted that he and Adams owned and operated L & N House of Food, a fast food restaurant in Henderson, Nevada, from January 2000 until July 2002, in order to invest and conceal the income they earned from the prostitution business. In addition to using the business to conceal the income, they purchased other assets of value with cash and money orders, used nominee bank accounts, and used nominees to hold legal title to assets. Young made false statements to his bookkeeper/tax return preparer when he informed the bookkeeper that they had no other sources of income for the years 2000 or 2001, other than from L & N House of Food restaurant. Young and Adams also failed to file federal income tax returns for the years 1999, 2000, and 2001.

The case was investigated by Special Agents with IRS Criminal Investigation and prosecuted by DOJ Tax Division Trial Attorneys Thomas W. Flynn and Jed Dwyer.

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