



# Department of Justice

United States Attorney McGregor W. Scott  
Eastern District of California

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**FORMER OAKDALE RESIDENT INDICTED FOR TAX EVASION, MAIL FRAUD,  
AND EMBEZZLEMENT OF EMPLOYEES' PENSION PLAN**

FRESNO, Calif.—United States Attorney McGregor W. Scott announced today that a grand jury returned a six-count superseding indictment against PATRICK NEAL YOUNG, 40, formerly of Oakdale, with four counts of tax evasion for the years 2001 through 2004 and for embezzlement of the employees' pension plan accounts.

The case was investigated by the Internal Revenue Service, Criminal Investigation Division and the Federal Bureau of Investigation.

According to Assistant United States Attorney Stanley A. Boone, who is prosecuting the case, YOUNG was the former operating officer of Plyco Foundation Vents, Inc. of Waterford, California. Beginning in 2000 and continuing to August 2004, the defendant embezzled approximately \$710,389 from Plyco for his own use. He used the embezzled Plyco funds to purchase a home in Oakdale, landscape his yard, buy automobiles, travel, including a trip to Europe, and for other personal expenses. In May 2003, the defendant requested that certain employee benefit accounts be closed because the employees were no longer working for the business. In truth, however, some of the employees were still working for Plyco. The monies were mailed to YOUNG who then did not remit the pension funds to the employees who were entitled to them.

The tax evasion and embezzlement of pension benefit counts carry a maximum of five

years in prison and/or a \$250,000 fine. The mail fraud count carries a maximum of 20 years in prison and/or a \$250,000 fine. The actual sentence, however, will be determined at the discretion of the court after consideration of the Federal Sentencing Guidelines, which take into account a number of variables and any applicable statutory sentencing factors.

The charges are only an allegation, and the defendant is presumed innocent until and unless proven guilty beyond a reasonable doubt.

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