



**United States Attorney's Office District of
Connecticut
Press Release**

**January 30, 2009 NORTH HAVEN WOMAN WHO FILED FALSE TAX RETURN IS
SENTENCED**

Nora R. Dannehy, Acting United States Attorney for the District of Connecticut, announced that SHIRLEY G. GRAYBILL, 72, of North Haven, was sentenced today by Senior United States District Judge Peter C. Dorsey in New Haven to two years of probation, the first four months of which she must spend in home confinement. On June 29, 2005, GRAYBILL pleaded guilty to one count of making and subscribing to a false 2002 tax return.

According to documents filed with the Court and statements made in court, the *Triple Diamond Foundation* was an entity created by GRAYBILL and her husband, Dale L. Graybill, purportedly to fund cancer research, but which did not have tax-exempt status from the Internal Revenue Service. The GRAYBILLS controlled the *Triple Diamond Foundation* and its bank account and executed financial transactions through the account.

During the 2002 tax year, the GRAYBILLS transferred approximately \$350,000 from the *Triple Diamond Foundation* account, used those funds as income, and failed to pay approximately \$93,293 in federal taxes.

On October 13, 2003, GRAYBILL filed a tax return with the Internal Revenue Service in which she failed to claim her actual taxable income, when she in fact knew it to be approximately \$316,519.79.

On June 15, 2005, Dale L. Graybill pleaded guilty to one count of making and subscribing a false tax return, and also one count of mail fraud stemming from his operation of a multi-million dollar Ponzi scheme in which he solicited investments for fictitious investment programs. On January 26, 2009, Judge Dorsey sentenced Dale Graybill to 48 months of imprisonment and ordered him to pay to his victims restitution in the amount of \$10,672,876. The GRAYBILLS also must pay \$93,293 to the Internal Revenue Service.

This case was investigated by the Federal Bureau of Investigation and Internal Revenue Service – Criminal Investigation Division. The case was prosecuted by Assistant United States Attorney Michael S. McGarry.

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