

morton court at Federal District Court Central California

common law is the will of mankind issuing from the life of the people

sean :- david, morton; man
prosecutor, claimant

v

Eileen Decker, Lawrence Middleton,
Susan Brown, Robert F Conte
Valerie Makarwicz, Thomas Coker,
James Hughes., wrongdoers

) JURY TRIAL DEMANDED

) nature: claim

) cause: trespass

) venue i require is court of record

) **common law cause of action**

CR15-611-SVW

As the aggrieved my lawful basis is that i require the use of this venue as a court of record to seat a jury in which I move my claim before to determine and render a verdict as to who has the lawful right to tender or administrate my property.

morton court requires magistrate

Claim

i, man, in this court of record sue wrongdoers for trespass by way of forgery.

i say my property is mine to administrate.

i give no man permission to administrate my property.

i wish, claim and demand my property restored to me right now.

i charge fees to compensate me for trespass, wrongdoers have knowledge of my fees.

April 3 2017, the total debt I claim each wrongdoer owes me is \$2,048,000.

i require additional \$4000 for each day starting April 4, 2017 that the trespass continues.

- attached rules of morton court
- attached forgery instruments

i say no man or woman will sit on the witness stand and swear in open court that my claim is untrue.

i verify i, man am with firsthand knowledge of the facts I claim and will verify under oath and affirmation in open court that all i claim herein is true.

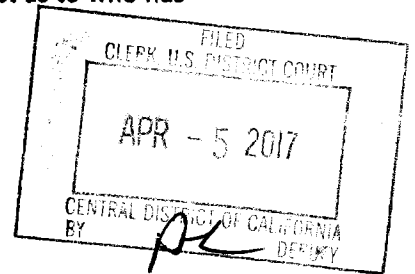
Date

4/4/2017 AD

Claimant

[Signature]
i, man

All rights reserved



morton court law decreed

1. "Those who emigrated to this country from England brought with them this great privilege 'as their birthright and inheritance, as a part of that admirable common law which had fenced around an interposed barriers on every side against the approaches of arbitrary power.' "
2. The people of this state do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created.
3. The common law is the will of mankind issuing from the life of the people, framed through mutual confidence, sanctioned by the light of reason.
4. This is a court of record
5. court of record is a court which must meet the following.
6. criteria.
7. generally has a seal.
8. power to fine or imprison for contempt.
9. keeps a record of the proceeding.
10. proceeding according to the common law (not statutes or codes).
11. the tribunal is independent of the magistrate (judge).

Note that a judge is a magistrate and is not the tribunal.

The tribunal is either the sovereign himself, or a fully empowered jury (not paid by the government).

12. superior court's writs are issued by the people .
13. Common law and due process are the same, its custom of my land.
14. "[I]t is [not] enough that respondent will be gratified by seeing petitioner punished for its infractions and that the punishment will deter the risk of future harm. * * * Obviously, such a principle would make the redressability requirement vanish. By the mere bringing of his suit, every plaintiff demonstrates his belief that a favorable judgment will make him happier. But although a suitor may derive great comfort and joy from the fact that the United States Treasury is not cheated, that a wrongdoer gets his just deserts, or that the Nation's laws are faithfully enforced, that psychic satisfaction is not an acceptable Article III remedy because it does not redress a cognizable Article III injury. * * * Relief that does not remedy the injury suffered cannot bootstrap a plaintiff into federal court; that is the very essence of the redressability requirement." *Steel Co. v. Citizens for a Better Environment*, 523 U.S. 83, 106-107 (1998) (citations omitted).
15. *I require and demand to face my accuser and ask to see verified statements of facts showing I did them wrong, and explain that they really feel 650 years of my property life in jail will make him or her HAPPIER*
16. · You ought to know with whom you deal
17. I have right to know who is restraining my liberty
18. For every injury there must be a remedy
19. Remedy is instantly granted to me if my accusers don't come and verify their personal claim face to face
20. 93See WILLIAM R. CASTO, *THE SUPREME COURT IN THE EARLY REPUBLIC: THE CREATION OF JUSTICESHIPS OF JOHN JAY AND OLIVER ELLSWORTH* 34-35 (1995); *id.* at 156 ("Virtually all lawyers agreed that judges did not make the common law; they merely administered the common law that already existed in nature."); G. Edward White, *Recovering the World of the Marshall Court*, 33 J. MARSHALL L. REV. 781, 791-93 (2000).
21. As I have noted elsewhere, "[s]tatutes, of course, might be part of this existing law, but they did not define or exhaust it; rather, they would be absorbed into its overall fabric." FREEDMAN, *HABEAS CORPUS: RETHINKING THE GREAT WRIT*, *supra* note 3, at 37. They were thus of relatively minor importance until well into the nineteenth century. See Ellen Holmes Pearson, *American Legal*

morton court law decreed

Scholars and the Republicanization of the Common Law, in EMPIRE AND NATION: THE AMERICAN REVOLUTION IN THE ATLANTIC WORLD 93, 97 (Eliga H. Gould & Peter S. Onuf eds., 2005).

22. T "[a]rbitrary power, enforcing its edicts to the injury of the persons and property of its subjects, is not law, whether manifested as the decree of a personal monarch or of an impersonal multitude. And the limitations imposed by our constitutional law upon the action of the governments, both state and national, are essential to the preservation of public and private rights, notwithstanding the representative character of our political institutions. The enforcement of these limitations by judicial process is the device of self-governing communities to protect the rights of individuals and minorities, as well against the power of numbers, as against the violence of public agents transcending the limits of lawful authority, even when acting in the name and wielding the force of the government."
23. "It is axiomatic that one has standing to litigate his or her own due process rights." *Campbell v. Louisiana*, 523 U.S. 392, 400 (1998).
24. "Mootness has been described as 'the doctrine of standing set in a time frame: The requisite personal interest that must exist at the commencement of litigation (standing) must continue throughout its existence (mootness).'" *United States Parole Comm'n v. Geraghty*, 445 U.S. 388, 397 (1980) (quoting Monaghan, *Constitutional Adjudication: The Who and When*, 82 Yale L. J. 1363, 1384 (1973)). *Arizonans for Official English v. Arizona*, 117 S. Ct. 1055, 1069 n.22 (1997).
25. "To satisfy the 'case' or 'controversy' requirement of Article III, which is the 'irreducible constitutional minimum' of standing, a plaintiff must, generally speaking, demonstrate that he has suffered 'injury in fact,' that the injury is 'fairly traceable' to the actions of the defendant, and that the injury will likely be redressed by a favorable decision." *Bennett v. Spear*, 117 S. Ct. 1154, 1161 (1997) (citations omitted).
26. Anyone who wishes to interfere with my liberty is required to verify under oath in open court that they have firsthand knowledge of wrong I done, and state aloud how they have a personal interest in a claim against me
27. Creatures of statutes and legal codes are harmful animals
28. I decree the law in my life at my prerogative
29. I am a people
30. I am a sovereign of California republic
31. I am a man
32. I reserve all rights
33. I don't agree to be bound to anything that harms me
34. The execution of law does no injury.
35. An action is not given to one who is not injured.
36. An action is not given to him who has received no damages.
37. An injury is extinguished by the forgiveness or reconciliation of the party injured. [Luke 17:3-4, 2 Corinthians 2:7-8]
38. Favors from government often carry with them an enhanced measure of regulation.
39. Anyone may renounce a law introduced for his own benefit.
40. No one is obliged to accept a benefit against his consent.
41. There are no statutes in common law
42. The constitution is a treaty and governs the US to protect people from tyranny
43. The decree of the sovereign makes law
44. I am not a US citizen, furthermore, I do not wish to be subject to any jurisdiction over my body, life, happiness, and liberty at this time

Reference for my accusers who seem to think they are above the law:

The following are similar to the laws of this court of record, used for reference, they are my accusers laws, not my own decrees

45. "A person may not be punished for a crime without a formal and sufficient accusation even if he voluntarily submits to the jurisdiction of the court." *Albrecht v. United States*, 273 U.S. 1, 8, 47 S. Ct. 250, 71 L. Ed. 505 (1927)

"It is everywhere held that jurisdiction over subject matter or cause of action cannot be conferred upon a court by consent or waiver, but may be questioned at any stage of the proceedings." *Harris v. State*, 82 A.2d 387, 389, 46 Del. 111(1950)

morton court law decreed

46. "[W]e have never deemed a hypothetical possibility of favoritism to constitute discrimination that transgresses constitutional commands." *General Motors Corp. v. Tracy*, Tax Comm'r of Ohio, 117 S. Ct. 811, 830 (1997) (quoting *Associated Industries of Mo. v. Lohman*, 511 U.S. 641, 654 (1994)).
47. A court of record only moves under the common law. Courts of record proceed without the use of statutes and are judicial courts and their final judgments cannot be appealed. (c.f. *CORPUS JURIS SECUNDUM* vol 25 section 344, *Black's Law Dictionary*, 4th Ed., p 426. *Jones v. Jones*, 188 Mo.App. 220, 175 S.W. 227, 229; *Ex parte Gladhill*, 8 Metc., Mass., 171, per Shaw, C. J. See, also, *Ledwith v. Rosalsky*, 244 N.Y. 406, 155 N.E. 688, 689].
48. Courts which proceed with the use of statutes (legal system) are legislative (inferior) courts [c.f. Article III Section 1. "The judicial power of the United States, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish..." , Article I section 8 "The Congress shall have power...To constitute tribunals inferior to the Supreme Court..."]
49. "It is always somewhat dangerous to ground exceptions to constitutional protections in the social norms of a given historical moment." *Richards v. Wisconsin*, 117 S. Ct. 1416, 1421 n.6 (1997).
51. "[T]here is no federal general common law." *Atherton v. FDIC*, 117 S. Ct. 666, 670 (1997) (quoting *Erie R. Co. v. Tompkins*, 304 U.S. 64, 78 (1938)).
52. "The core of due process is the right to notice and a meaningful opportunity to be heard." *Lachance v. Erickson*, 522 U.S. 262, 266 (1998).
53. "No authority need to be cited for the proposition that, when a court lacks jurisdiction, any judgment rendered by it is void and unenforceable*** and without any force or effect whatsoever." *Hooker v. Boles*, 346 Fed. 2d 285, 286 (1965); also see *Honomichi v. State*, 333 N.W.2d 797 799 (S.D. 1983)
54. Therefore, it should be duly noted that the requirement of a charging document (complaint, information, etc.) directly affects the subject matter jurisdiction of the court, and render all proceedings prior to the filing of a proper charging document void ab initio. [See: 22 *Corpus Juris Secundum*, "Criminal Law", § 324, p. 390.]
- 55.
56. "The subject matter of a criminal offense is the crime itself .subject- matter in its broadest sense means the cause; the object; the thing in dispute." *Stilwell v. Markham*, 10 P.2d 15, 16 (Kan. 1932)
- 57.
58. "The subject matter jurisdiction of a criminal court extends to the offense committed within the country of trial." *Commonwealth v. Guess*, 404 A. 2d 1330, 1339, 266 Pa. Super. 359, 378 (1979)
- 59.
60. "The law creates courts and defines their powers .consent cannot authorize a judge to do what the law has not given him the power to do. "Singleton v. Commonwealth, 208 S. W.2d 325, 327, 306 Ky. 454 (1948)
- 61.
62. "Criminal jurisdiction of the subject matter is a power of a court to inquire into the charge of the crime, to apply the law, and to declare the punishment in the court of a judicial proceeding and it's conferred by law." *Pillsbury v. State*, 31 Wis.2d 87, 142 N.W.2d 187, 191 (1966)
63. "Jurisdiction of the subject matter is derived from the law .it can neither be waived nor conferred by consent of the accused, Objection to the court over the subject matter may be argued at any stage of the proceedings and the right to make such an objection is never waived." 21 *American Jurisprudence*, 2nd, "Criminal Law", § 339, p. 589
- 64.
65. "It goes without saying that jurisdiction is of two sorts: jurisdiction of the subject matter in the case and jurisdiction of the parties involved. An objection to lack of subject matter jurisdiction can never be waived; it may be raised at any stage in the proceedings by the parties or by a court on its own motion." *Daly v. School Dist. Of Darby Township*, 252 A.2d 638, 434 Pa.286 (1969); 21 *American Jurisprudence*, 2nd, "Criminal law", § 379 (1968)
- 66.
67. "It is everywhere held that jurisdiction over subject matter or cause of action cannot be conferred upon a court by consent or waiver, but may be questioned at any stage of the proceedings." *Harris v. State*, 82 A.2d 387, 389, 46 Del. 111(1950)
68. "It is elementary that the jurisdiction of the court over subject matter of the action is the most critical aspect of the court's authority to act. Without it the court lacks any power to proceed; therefore, a defense based upon this lack cannot be waived and may be asserted at any time. Accordingly, the appellants may raise the issue of jurisdiction over the matter for the first time on appeal although they initially failed to raise the issue before the trial court." *Matter of Green*, 313 S.E.2d 193, 195 (N.C. App.1984)
- 69.
70. "A reviewing court is required to consider the issue of subject matter jurisdiction even where it was not raised below in order to avoid an unwarranted exercise of judicial authority." *Honomichi v. State*, 333 N.W.2d 797, 799 (S.D. 1983)
- 71.

morton court law decreed

- 72.
73. "In order for the case to advance past mere presentment to the magistrate, the commonwealth must present a 'prima facie' case." Commonwealth v. Luciaga, 523 Pa. 286, 566 A.2d 246, 248 (Pa. 1989)
74. "But to invoke this jurisdiction, something more is required; it is necessary that is Commonwealth confront the defendant with a formal and specific accusation of the crime charged. This accusation enables the defendant to prepare any defense available to him, and to protect himself against further prosecution for the same cause; it also enables the trial court to pass on the sufficiency of the same cause; it also enables indictment or information to support a conviction. The right to formal notice of charges, guaranteed by the Sixth Amendment of the Federal Constitution and by Article I, section 9 of the Pennsylvania Constitution, is so basic to the fairness of subsequent proceeding that it cannot be waived even if the defendant voluntarily submits to the jurisdiction of the court." Commonwealth v. Little, 455 Pa. 163, 168, 314 A.2d 270, 272-273 (1974); Commonwealth ex rel Fagan v. Frances, 53 Pa. Super. 278 (1913); A1brecht v. United States, 273 U. S. 1, 47 S. Ct. 250, 71 L. Ed. 505 (1927)
- 75.
76. "The allegations in the indictment or information determine the jurisdiction of the court." Ex parte Waldock, 286 Pac. 765, 766 (Okla. 1930)
- 77.
78. "Where an information charges on crime, the court lacks jurisdiction to try the accused, and a motion to quash the information or charge is always timely." 22 Corpus Juris Secundum, "Criminal Law" §157, p.188; citing People v. Mc Carty, 445 N. E. 2d 298, 94 Ill. 2d 28; People v. Hardeman, 347 N. W. 2d 460, 462, 132 Mich. App. 382 (1984)
- 79.
80. "Without a formal and sufficient indictment or information, a court does not acquire subject matter jurisdiction and thus an accused may not be punishment for a crime." Honomichi v. State, 333 N.W.2d 797, 798 (S.D. 1983)
- 81.
82. BLACK'S LAW DICTIONARY, Eighth Edition defines "promulgate" as:
- 83.
84. 1. To declare or announce publicly; to proclaim.
- 85.
86. 2. To put (a law or decree) into force or effect.
- 87.
88. "It is routine for lawyers in Pennsylvania to rely upon pardons as opposes to the pamphlet laws, but there are times this routine must be broken. Purdon's is not legal evidence of the official version of Pennsylvania's pamphlet laws." Appeal of Tenet Health System, 880A.2d 721 (2005)
- 89.
90. matter jurisdiction is only brought to a court by way of valid criminal information. However, if such Criminal Information fails to charge a crime because a valid law is not alleged to have been violated, then there can be no subject matter jurisdiction of the court:
- 91.
92. "Where an information charges no crime, the court lacks jurisdiction to try the accused, and a motion to quash the information or charge is always timely." 22 Corpus Juris Secundum ."Criminal Law," §157, p. 188; citing people v. McCarty, 445 N..E.2d 298, 94 Ill.2d 28; also see people v. Hardiman, 347 N.W.2d 460,462 132 Mich .App. 382 (1984).
93. Lord Coke: "The right of confrontation is "[o]ne of the fundamental guarantees of life and liberty . . . long deemed so essential for the due protection of life and liberty that it is guarded against legislative and judicial action by provisions in the Constitution of the United States and in the constitutions of most if not of all the States composing the Union 1965, when the Court held the right to be protected against state abridgment little need to clarify the relationship between the right of confrontation and the hearsay it could control the admission of hearsay through exercise of its supervisory powers over the inferior federal courts.
94. There is a clear distinction between an individual and a corporation, and the latter, being a creature of the State, has not the constitutional right ^{hale v hinkle}
95. "The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate [sic] him. He owes no such duty to the State, since he receives nothing therefrom beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights." ^{hale v hinkle}

EXHIBIT 1

AO 93 (Rev. 12/09) Search and Seizure Warrant (USAO CDCA Rev. 01/2013)

UNITED STATES DISTRICT COURT

for the
Central District of California

In the Matter of the Search of)

(Briefly describe the property to be searched
or identify the person by name and address))

Premises

PREMESIS KNOWN AS 710 3RD STREET, APARTMENT
4, HERMOSA BEACH, CALIFORNIA, AS FURTHER
DESCRIBED AS ATTACHMENT A)

Case No.

15 - 1762M

SEARCH AND SEIZURE WARRANT

To: Any authorized law enforcement officer

An application by a federal law enforcement officer or an attorney for the government requests the search
of the following person or property located in the Central District of California
(identify the person or describe the property to be searched and give its location):Premises PREMESIS KNOWN AS 710 3RD STREET, APARTMENT 4, HERMOSA BEACH, CALIFORNIA, AS FURTHER
DESCRIBED AS ATTACHMENT A.The person or property to be searched, described above, is believed to conceal (identify the person or describe the
property to be seized):

SEE ATTACHMENT B.

I find that the affidavit(s), or any recorded testimony, establish probable cause to search and seize the person or
property.YOU ARE COMMANDED to execute this warrant on or before 14 days from the date of its issuance
(not to exceed 14 days)☒ in the daytime 6:00 a.m. to 10 p.m.☐ at any time in the day or night as I find reasonable cause has been
established.Unless delayed notice is authorized below, you must give a copy of the warrant and a receipt for the property
taken to the person from whom, or from whose premises, the property was taken, or leave the copy and receipt at the
place where the property was taken.The officer executing this warrant, or an officer present during the execution of the warrant, must prepare an
inventory as required by law and promptly return this warrant and inventory to United States Magistrate Judge
on duty at the time of the return through a filing with the Clerk's Office.

(name)

☐ I find that immediate notification may have an adverse result listed in 18 U.S.C. § 2705 (except for delay
of trial), and authorize the officer executing this warrant to delay notice to the person who, or whose property, will be
searched or seized (check the appropriate box) ☐ for _____ days (not to exceed 30).☐ until, the facts justifying, the later specific date of _____

Date and time issued:

9/22/15 at 10:29am

JACQUELINE CHOOLJIAN

Judge's signature

City and state: Los Angeles, California

Hon. Jacqueline Chooljian, U.S. Magistrate Judge

Printed name and title

AUSAs: Valerie L. Makarewicz/James C. Hughes

AO 93 (Rev. 12/09) Search and Seizure Warrant (Page 2)

<i>Return</i>		
<i>Case No.:</i>	<i>Date and time warrant executed:</i>	<i>Copy of warrant and inventory left with:</i>
<i>Inventory made in the presence of :</i>		
<i>Inventory of the property taken and name of any person(s) seized:</i> [Please provide a description that would be sufficient to demonstrate that the items seized fall within the items authorized to be seized pursuant to the warrant (e.g., type of documents, as opposed to "miscellaneous documents") as well as the approximate volume of any documents seized (e.g., number of boxes). If reference is made to an attached description of property, specify the number of pages to the attachment and any case number appearing thereon.]		
<i>Certification (by officer present during the execution of the warrant)</i>		
<i>I declare under penalty of perjury that I am an officer who executed this warrant and that this inventory is correct and was returned along with the original warrant to the designated judge through a filing with the Clerk's Office.</i>		
<i>Date:</i> _____	_____ <i>Executing officer's signature</i>	
	_____ <i>Printed name and title</i>	

AUSAs: Valerie L. Makarewicz/James C. Hughes

ATTACHMENT A

PREMISES TO BE SEARCHED

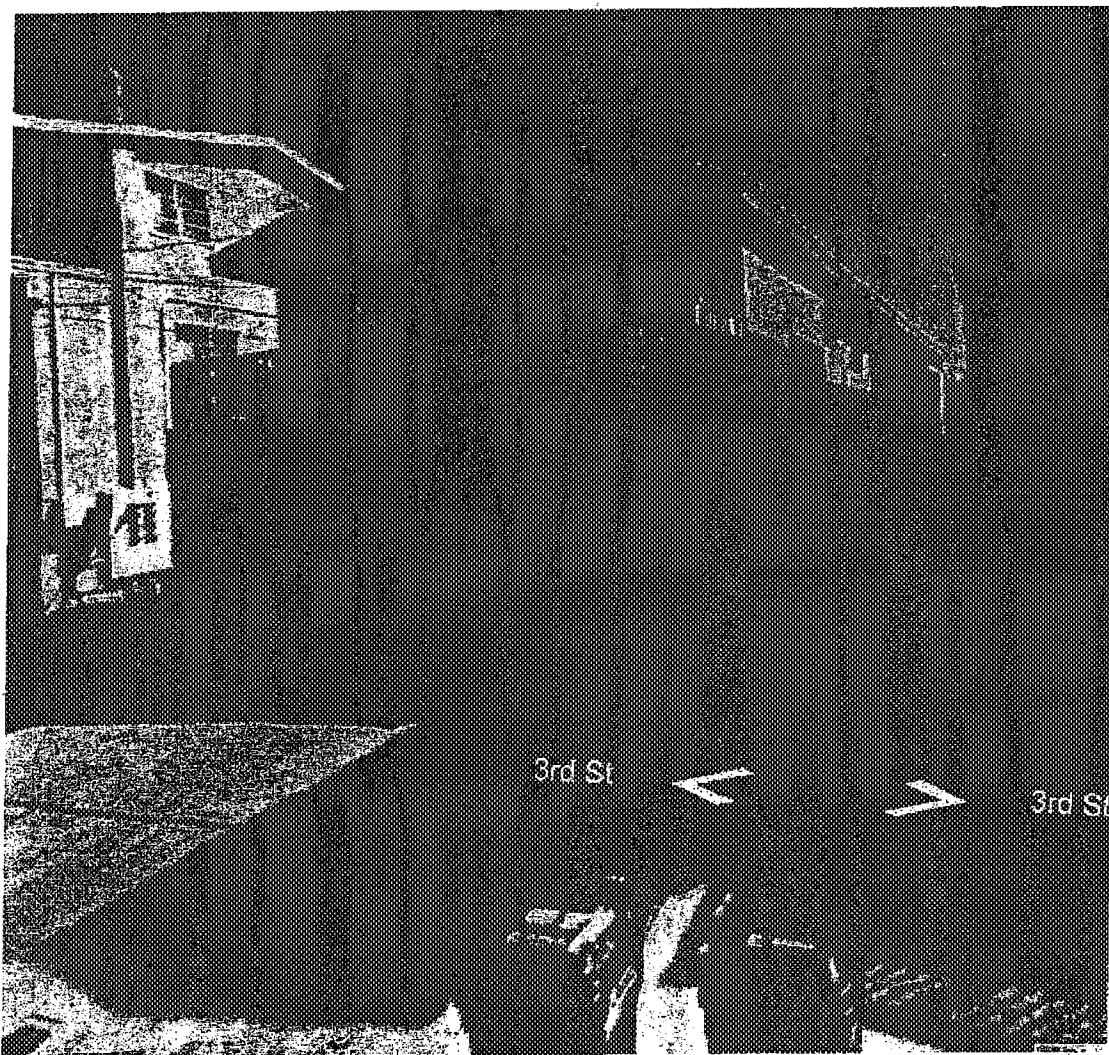
The SUBJECT LOCATION is located in a beige, multi-occupant, two-level residential building, located at 710 3rd Street, Apartment 4, Hermosa Beach, CA. The SUBJECT LOCATION is on the south side of 3rd Street, with the building facing north to south. The SUBJECT LOCATION has a brown roof with green/bluish trim. The SUBJECT LOCATION is on 3rd Street between Pacific Coast Highway ("PCH") and Ardmore Avenue. There are 4 units at the SUBJECT LOCATION.

At the north side of SUBJECT LOCATION are three one-car garages. Above the three one-car garages on the north side of the SUBJECT LOCATION are the house numbers "710." Above the three one-car garages, on the second floor of the north face of the building, is the SUBJECT LOCATION. Above the three one-car garages on the north side of the building is a porch of the SUBJECT LOCATION, which is accessed by two sliding glass doors. There is a small window located between the two sliding doors on the balcony of the SUBJECT LOCATION on the north side of the building.

The "front door" entrance to the SUBJECT LOCATION is found by walking to the east side of the building, walking up a flight of stairs to a landing, where, on the right (north) side of the landing is a blue door demarcated with a unit number "4" on the

left side of the door frame. The "back door" entrance to the SUBJECT LOCATION is found by walking to the west side of the building, walking up a flight of stairs to a landing, and at the top of the landing, turning left to an unmarked blue door.

Below is a picture of the SUBJECT LOCATION from Google Maps:



ATTACHMENT B

ITEMS TO BE SEIZED

1. ~~Based on the foregoing, I respectfully submit that~~ ^Tthe items to be seized are the following records, documents, and other items of Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, for the period January 1, 2013 through the present:

a. Any and all documents resembling or purporting to be an instrument for the payment and/or collateralization of any debt, money orders, coupons, bonds, and bank checks.

b. Any and all tax returns, IRS Forms 1040, 1040A, 1040X, 1040EX, 1065, 1120 and electronically-filed versions of the same, tax schedules, copies of tax returns, and documents generated for the preparation of tax returns for Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton).

c. Any and all tax returns, IRS Forms 1040, 1040A, 1040X, 1040EX, 1065, 1120 and electronically-filed versions of the same, tax schedules, copies of tax returns, and documents

generated for the preparation of tax returns for any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), including Heaven & Earth LLC, and any cat breeding business.

d. Any and all documents resembling or purporting to be commercial filings made in accordance with the Uniform Commercial Code and any and all documents resembling or purporting to be UCC Financing Statements.

e. Any and all ledgers, account books, inventory records, profit or income statements, and expenses or loss statements for Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, and any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

f. Any and all bank account records including account applications, signature cards, bank statements, records reflecting dates and amounts of deposits, withdrawals, interest memos, debit memos and credit memos, deposit slips, records reflecting the identity of checks deposited, withdrawal slips, records disclosing the disposition of withdrawals, wire

transfers, and wire instructions in the name of Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, and any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

g. Any and all investment documents including company prospectus, company profiles, trade confirmations, asset statements, gain/loss statements, records detailing capital contributions, capital withdrawals, and dividend payments in the name of Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

h. Any and all originals and/or copies of any invoices, bills, or receipts related to the purchase of electronic equipment, office supplies, and/or stationary by Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann

Morton), Heaven & Earth LLC, and any cat breeding business, or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

i. Any and all originals and/or copies of any invoices, bills, or receipts from any County Recorder, Secretary of State, or Court Clerk.

j. Any and all IRS publications, regulations, and/or copies of IRS forms and documents; extracts from the Internal Revenue Code; and any correspondence relating to IRS forms, Internal Revenue Statutes or regulations and tax schedules.

k. Any and all records, documents, programs, applications, or materials identifying customers, including client files, client listings, correspondence, telephone books, business cards, notes and other client information, by Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, and any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

l. Any and all invoices, checks, money orders,

receipts, ledgers, schedules, and other records relating to consulting fees, fees for the preparation of financial instruments and UCC filings, cat breeding, and other income received, by Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

m. Any and all contracts entered into, leases and rental agreements entered into, and vendor invoices relating to the operation of, Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

n. Any and all corporate minutes, stock registers, other records reflecting ownership of stock relating to Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, or

any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

o. Any and all loan applications in the name of Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

p. Any and all questionnaires and any related records, documents, programs, applications, or materials outlining information needed to complete the preparation of any financial instruments, UCC filings, or any tax returns incorporating such documents, including any and all records establishing income, expenses, and outstanding liabilities, as well as records related to assets of Sean Morton and Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business and any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson,

a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

q. Any and all records, documents, programs, applications, or materials evidencing client financial relationships with Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, and any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

r. Any and all accounting records, specifically financial statements, ledgers, journals, check registers, notes, correspondence and other books and records of Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, or any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business.

s. Any and all originals and/or copies of any documents resembling or purporting to be legal pleadings, legal motions, and/or other court filings.

t. Cash, if the amount recovered is in excess of \$5,000.

u. Correspondence and notes, in both electronic (e-mail) and physical form by and between Sean Morton, Melissa Morton, Heaven & Earth LLC, any dog walking business, and any cat breeding business, and/or any third party, and any business related to Sean Morton, Melissa Morton (a.k.a. Melissa Thomson Morton, a.k.a. Melissa Thomson, a.k.a. Melissa Ann Thomson, a.k.a. Melissa Ann Morton), Heaven & Earth LLC, and any cat breeding business, and/or any third party.

v. Any digital device used to facilitate the above-listed violations of the abovementioned crimes and forensic copies thereof.

w. With respect to digital devices used to facilitate the above-listed violations or containing evidence falling within the scope of the foregoing categories of items to be seized:

i. evidence of who used, owned, or controlled the device during the time period of January 1, 2013 through the present, such as logs, registry entries, configuration files, saved usernames and passwords, documents, browsing history, user profiles, e-mail, e-mail contacts, chat and instant messaging logs, photographs, and correspondence;

ii. evidence of the presence or absence of software that would allow others to control the device, such as viruses, Trojan horses, and other forms of malicious software, as well as evidence of the presence or absence of security software designed to detect malicious software;

iii. evidence of the attachment of other devices;

iv. evidence of counter-forensic programs (and associated data) that are designed to eliminate data from the device;

v. evidence of the times the device was used;

vi. passwords, encryption keys, and other access devices that may be necessary to access the device;

vii. applications, utility programs, compilers, interpreters, or other software, as well as documentation and manuals, that may be necessary to access the device or to conduct a forensic examination of it;

viii. records of or information about Internet Protocol addresses used by the device;

ix. records of or information about the device's Internet activity, including firewall logs, caches, browser history and cookies, "bookmarked" or "favorite" web pages, search terms that the user entered into any Internet search engine, and records of user-typed web addresses.

2. As used herein, the terms "records," "documents,"

"programs," "applications," and "materials" include records, documents, programs, applications, and materials created, modified, or stored in any form, including in digital form on any digital device and any forensic copies thereof.

3. As used herein, the term "digital device" includes any electronic system or device capable of storing or processing data in digital form, including central processing units; desktop, laptop, notebook, and tablet computers; personal digital assistants; wireless communication devices, such as telephone paging devices, beepers, mobile telephones, and smart phones; digital cameras; peripheral input/output devices, such as keyboards, printers, scanners, plotters, monitors, and drives intended for removable media; related communications devices, such as modems, routers, cables, and connections; storage media, such as hard disk drives, floppy disks, memory cards, optical disks, and magnetic tapes used to store digital data (excluding analog tapes such as VHS); and security devices.

4. In searching digital data stored digital devices, law enforcement personnel executing this search warrant will employ the following procedure:

a. Law enforcement personnel or other individuals assisting law enforcement personnel (the "search team") will, in their discretion, either search the digital device(s) on-site or seize and transport the device(s) to an appropriate law

enforcement laboratory or similar facility to be searched at that location. The search team shall complete the search as soon as is practicable but not to exceed 60 days from the date of execution of the warrant. If additional time is needed, the government may seek an extension of this time period from the Court on or before the date by which the search was to have been completed.

b. The team searching the digital devices will do so only by using search protocols specifically chosen to identify only the specific items to be seized under this warrant.

c. The team may subject all of the data contained in the digital device capable of containing items to be seized as specified in this warrant to the protocols to determine whether the digital device and any data falls within the items to be seized as set forth herein. The team searching the digital device may also search for and attempt to recover "deleted," "hidden" or encrypted data to determine, pursuant to the protocols, whether the data falls within the list of items to be seized as set forth herein.

d. The team searching the digital device also may use tools to exclude normal operating system files and standard third-party software that do not need to be searched.

e. The search team may also use sophisticated hashing tools including "EnCase" and "FTK" (Forensic Tool Kit).

f. When searching a digital device pursuant to the specific protocols selected, the team searching the digital device shall make and retain notes regarding how the search was conducted pursuant to the selected protocols.

g. If the team searching a digital device pursuant to the selected protocols encounters immediately apparent contraband or other evidence of a crime outside the scope of the items to be seized, the team shall immediately discontinue its search of that digital device pending further order of the Court and shall make and retain notes detailing how the contraband or other evidence of a crime was encountered, including how it was immediately apparent contraband or evidence of a crime.

h. If the search determines that a digital device does not contain any data falling within the list of items to be seized pursuant to this warrant, the government will as soon as practicable return the device and delete or destroy all the forensic copies thereof.

i. If the search determines that a digital device does contain data falling within the list of items to be seized, the government may make and retain copies of such data, and may access such data at any time.

j. If the search determines that a digital device is (1) itself an item to be seized and/or (2) contains data falling within the list of items to be seized, the government may retain

forensic copies of the digital device but may not access them (after the time for searching the device has expired) absent further court order.

k. The government may retain a digital device itself until further order of the Court or one year after the conclusion of the criminal investigation or case (whichever is latest), only if the device is determined to be an instrumentality of an offense under investigation or the government, within 14 days following the time period authorized by the Court for completing the search, obtains an order from the Court authorizing retention of the device (or while an application for such an order is pending). Otherwise, the government must return the device.

l. Notwithstanding the above, after the completion of the search of the digital devices, the government shall not access digital data falling outside the scope of the items to be seized absent further order of the Court.

5. In order to search for data that is capable of being read or interpreted by a digital device, law enforcement personnel are authorized to seize the following items, subject to the procedures set forth above:

a. Any digital device capable of being used to commit, further or store evidence of the offense(s) listed above;

b. Any equipment used to facilitate the transmission, creation, display, encoding or storage of digital data, including word processing equipment, modems, docking stations, monitors, printers, plotters, encryption devices and optical scanners;

c. Any magnetic, electronic or optical storage device capable of storing data, such as floppy disks, hard disks, tapes, CD-ROMs, CD-R, CD-RWs, DVDs, optical disks, printer or memory buffers, smart cards, PC cards, memory calculators, electronic dialers, electronic notebooks, cellular telephones and personal digital assistants;

d. Any documentation, operating logs and reference manuals regarding the operation of the digital device or software used in the digital device;

e. Any applications, utility programs, compilers, interpreters and other software used to facilitate direct or indirect communication with the digital device;

f. Any physical keys, encryption devices, dongles and similar physical items that are necessary to gain access to the digital device or data stored on the digital device; and

g. Any passwords, password files, test keys, encryption codes or other information necessary to access the digital device or data stored on the digital device.

The special procedures relating to digital media found in this

warrant govern only the search of digital media pursuant to the authority conferred by this warrant and do not apply to any search of digital media pursuant to any other court order.

EXHIBIT 2

FILED

2016 JAN 27 PM 4:24

CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

BY _____

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

JANUARY 2015 Grand Jury

UNITED STATES OF AMERICA,

Plaintiff,

v. .

SEAN DAVID MORTON and
MELISSA MORTON, aka Melissa
Thomson Morton, aka Melissa
Thomson, aka Melissa Ann
Thomson, aka Melissa Ann
Morton,

Defendants.

CR No. 15-00611(A) -

F I R S T
S U P E R S E D I N G
I N D I C T M E N T

[18 U.S.C. § 371: Conspiracy To
Defraud The United States; 18
U.S.C. § 287: False Claims To The
United States; 18 U.S.C. § 514:
Fictitious Obligations; 18 U.S.C.
§ 2(b):Causing An Act To Be Done]

The Grand Jury charges:

COUNT ONE

[18 U.S.C. § 371]

At times relevant to this Indictment:

A. INTRODUCTORY ALLEGATIONS

1. Defendants SEAN DAVID MORTON and MELISSA MORTON, aka
Melissa Thomson Morton, aka Melissa Thomson, aka Melissa Ann Thomson,
aka Melissa Ann Morton (MELISSA MORTON) (collectively referred to as
defendants) were married and resided in Hermosa Beach, California,

1 which is located in Los Angeles County and within the Central
2 District of California.

3 2. The Internal Revenue Service (IRS) was and is an agency of
4 the United States Department of the Treasury, responsible for
5 administering and enforcing the tax laws of the United States.

6 3. IRS Forms 1099 were and are used to report, among other
7 things, interest income and associated withholding to the IRS.
8 "Original Issue Discount" (OID) income, typically reported on IRS
9 Forms 1099-OID, was and is a form of interest income commonly
10 realized on debt instruments issued at a discount to or purchased for
11 less than the ultimate redemption value of the debt instrument.

12 B. OBJECT OF THE CONSPIRACY

13 4. Beginning in or about March 2009, and continuing at least
14 until in or about April 2013, in Los Angeles County, within the
15 Central District of California, defendants SEAN DAVID MORTON and
16 MELISSA MORTON, together with others known and unknown to the Grand
17 Jury, knowingly combined, conspired, and agreed to defraud the United
18 States by impeding, impairing, obstructing, and defeating the lawful
19 governmental functions of a government agency, namely the IRS, by
20 deceitful and dishonest means.

21 C. MANNER AND MEANS OF THE CONSPIRACY

22 The object of the conspiracy was carried out, and to be carried
23 out, in substance, as follows:

24 5. Defendants, acting together and separately, prepared, and
25 aided in the preparation of defendant SEAN DAVID MORTON's 2005, 2006,
26 2007, and 2008 income tax returns, tax forms, and other documents and
27 submitted said false returns with attached false documents to the
28 IRS.

1 6. Defendants, acting together and separately, prepared, and
2 aided in the preparation of defendant MELISSA MORTON's 2007 income
3 tax return, tax forms, and other documents and submitted said false
4 return with attached false documents to the IRS.

5 7. Defendants caused multiple copies and multiple versions of
6 their income tax returns to be submitted to various IRS service
7 centers throughout the United States in 2009 and 2010.

8 8. Defendants falsely reported their filing status as "single"
9 or did not report a filing status, and filed returns separately.

10 9. Defendants attached false IRS Forms 1099-OID to their
11 federal income tax returns. These Forms 1099-OID falsely reported
12 that the defendants were the recipients of original issue discount
13 income from various payers, and that federal income tax had been
14 withheld on said interest income.

15 10. On several income tax returns, defendants falsely reported
16 to the IRS that they owed no federal income tax, but that income tax
17 had been withheld and paid to the IRS on the purported original issue
18 discount income. On other income tax returns, defendants falsely
19 reported to the IRS that the federal income tax owed on the purported
20 original issue discount income was less than the income tax that had
21 been withheld and paid to the IRS. In both instances, defendants
22 sought refunds of said purported withholding.

23 11. Defendants submitted to the IRS fictitious financial
24 instruments entitled "Coupon for Setoff, Settlement, and Closure"
25 which were made payable to the "Department of the Treasury, Internal
26 Revenue Service, C.I.D."

1 12. Defendants claimed that these fictitious financial
2 instruments were a purported bond in exchange for the refunds they
3 sought from the IRS.

4 13. Defendant SEAN DAVID MORTON submitted a false IRS Form 843,
5 Claims for Refund and Request for Abatement, in the name of defendant
6 SEAN DAVID MORTON for 2006, and claimed a refund to which defendant
7 SEAN DAVID MORTON was not entitled.

8 14. Defendant MELISSA MORTON submitted a false IRS Form 843,
9 Claims for Refund and Request for Abatement, in the name of defendant
10 MELISSA MORTON for 2007, and claimed a refund to which defendant
11 MELISSA MORTON was not entitled.

12 15. Defendants submitted to the IRS fictitious financial
13 instruments entitled "Non-Negotiable Discharging Bond and Indemnity"
14 which purported to be bonds issued by defendants to discharge and set
15 off defendants' liability with the IRS.

16 16. Defendants submitted copious amounts of correspondence,
17 documents, and miscellaneous IRS forms to the IRS in an effort to
18 interfere with the administration of the income tax laws.

19 D. OVERT ACTS

20 17. On or about March 13, 2009, defendant SEAN DAVID MORTON
21 submitted and caused to be submitted to the IRS, a false and
22 fraudulent U.S. Individual Income Tax Return, Form 1040, in the name
23 of defendant SEAN DAVID MORTON, for the calendar year 2006, which
24 claimed a refund in the amount of \$1,560,634. Along with this 2006
25 income tax return, defendant SEAN DAVID MORTON submitted and caused
26 to be submitted to the IRS false and fraudulent Forms 1099-OID.

27 18. On or about March 13, 2009, defendant SEAN DAVID MORTON
28 submitted and caused to be submitted to the IRS, a false and

1 fraudulent U.S. Individual Income Tax Return, Form 1040, in the name
2 of defendant SEAN DAVID MORTON, for the calendar year 2007, which
3 claimed a refund in the amount of \$1,754,594. Along with this 2007
4 income tax return, defendant SEAN DAVID MORTON submitted and caused
5 to be submitted to the IRS false and fraudulent Forms 1099-OID.

6 19. On or about March 13, 2009, defendant MELISSA MORTON
7 submitted and caused to be submitted a false and fraudulent U.S.
8 Individual Income Tax Return, Form 1040, in the name of defendant
9 MELISSA MORTON, for the calendar year 2007, which claimed a refund in
10 the amount of \$12,305. Along with this 2007 income tax return,
11 defendant MELISSA MORTON submitted and caused to be submitted to the
12 IRS a false and fraudulent Form 1099-OID.

13 20. On or about April 14, 2009, defendant SEAN DAVID MORTON
14 submitted and caused to be submitted a false and fraudulent U.S.
15 Individual Income Tax Return, Form 1040, in the name of defendant
16 SEAN DAVID MORTON, for the calendar year 2005, which claimed a refund
17 in the amount of \$136,077. Along with this 2005 income tax return,
18 defendant SEAN DAVID MORTON submitted and caused to be submitted to
19 the IRS false and fraudulent Forms 1099-OID.

20 21. On or about April 14, 2009, defendant SEAN DAVID MORTON
21 submitted and caused to be submitted a false and fraudulent U.S.
22 Individual Income Tax Return, Form 1040, in the name of defendant
23 SEAN DAVID MORTON, for the calendar year 2008, which claimed a refund
24 in the amount of \$479,506.

25 22. On or about April 17, 2009, the same day an income tax
26 refund in the amount of \$480,322.55 for defendant SEAN DAVID MORTON's
27 2008 income tax return was issued by the IRS and transferred into
28 defendants' joint account at Washington Mutual Bank, Account #3324,

1 defendants opened two jointly held bank accounts with Washington
2 Mutual Bank, Accounts #4249 and #5891.

3 23. On or about April 17, 2009, defendant MELISSA MORTON
4 transferred \$110,467.99 from Account #3324 into Account #4249.

5 24. On or about April 17, 2009, defendant MELISSA MORTON
6 transferred \$250,000 from Account #3324 into Account #5891.

7 25. On or about April 17, 2009, defendant SEAN DAVID MORTON
8 withdrew \$70,000 in cash from Account #3324.

9 26. On or about October 29, 2009, defendant SEAN DAVID MORTON
10 mailed a fifty-two page packet of documents to the IRS in response to
11 October 26, 2009, levies issued against Accounts #3324 and #4249, and
12 a third account that belonged solely to defendant SEAN DAVID MORTON,
13 account #6716.

14 27. On or about November 12, 2009, defendant SEAN DAVID MORTON
15 mailed a document to the IRS entitled "Notice of Contest of Lien,"
16 which claimed, in relevant part, that any tax liability he owed to
17 the United States had been satisfied.

18 28. On or about March 3, 2010, defendant MELISSA MORTON mailed
19 a letter to the IRS, asserting that the IRS levied her "personal and
20 private accounts, which are not joint accounts with any other
21 party[?]" and "illegally removed funds from my personal and private
22 checking accounts[?]." Defendant MELISSA MORTON included a copy of
23 correspondence from JP Morgan Chase to defendant SEAN DAVID MORTON
24 regarding Accounts #3324, #4249, and #6716.

25 29. On or about March 15, 2010, defendant MELISSA MORTON mailed
26 a second letter to the IRS, and reiterated that the IRS levied
27 against her "personal and private checking accounts, without lawful
28 justification," that "SEAN DAVID MORTON(S) name appears no-where on

1 the checking accounts you've unlawfully levied." Defendant MELISSA
2 MORTON included a copy of correspondence from JP Morgan Chase to
3 defendant SEAN DAVID MORTON regarding Accounts #3324, #4249, and
4 #6716.

5 30. On or about March 17, 2010, defendant SEAN DAVID MORTON
6 mailed a twelve-page document to the IRS entitled "First Notice/
7 Certificate of Non-Response and Dishonor/Reminder of Default",
8 falsely claiming, among other things, that a presumption had arisen
9 that the IRS had consented to a lien against IRS assets in the amount
10 of \$900,000.

11 31. On or about March 26, 2010, defendant MELISSA MORTON mailed
12 the IRS a thirty-six page package of documents, which included a
13 document entitled "Default in Dishonor/Certificate of Estoppel,"
14 which stated that the IRS had "personally levied and lienied [sic] my
15 personal and private checking accounts, when Sean David Morton is not
16 a party to or part of, whereby his authenticated signature appears
17 no-where therein." Defendant MELISSA MORTON included a copy of
18 correspondence from JP Morgan Chase to defendant SEAN DAVID MORTON
19 regarding Accounts #3324, #4249, and #6716.

20 32. On or about March 31, 2010, defendant SEAN DAVID MORTON
21 mailed the IRS a multi-page document entitled "SECOND
22 NOTICE/CERTIFICATE OF NON-RESPONSE AND DISHONOR/REMINDER OF DEFAULT,"
23 wherein he reiterated his position that the IRS was subject to a
24 \$900,000 lien for the benefit of defendant SEAN DAVID MORTON.

25 33. On or about April 13, 2010, defendant SEAN DAVID MORTON
26 mailed a multi-page document to the IRS entitled "THIRD AND FINAL
27 NOTICE/CERTIFICATE OF NON-RESPONSE AND DISHONOR/REMINDER OF DEFAULT,"
28

1 wherein defendant SEAN DAVID MORTON stated that he had a lien against
2 the assets of the IRS.

3 34. On or about April 14, 2010, defendant SEAN DAVID MORTON
4 mailed a document to the IRS entitled "FIRST NOTICE OF DEMAND,"
5 wherein defendant SEAN DAVID MORTON stated, among other things, that
6 the IRS had no valid liens upon his property, and demanded that the
7 IRS "remove" any lien and/or levy filings made against him.

8 35. On or about April 14, 2010, defendant MELISSA MORTON mailed
9 a document to the IRS entitled "FIRST NOTICE OF DEMAND," wherein
10 defendant MELISSA MORTON stated, among other things, that the IRS had
11 no valid liens upon her property, and demanded that the IRS "remove"
12 any lien and/or levy filings made against her.

13 36. On or about April 21, 2010, defendant SEAN DAVID MORTON
14 mailed a document to the IRS entitled "SECOND NOTICE OF DEMAND,"
15 wherein defendant SEAN DAVID MORTON stated, among other things, that
16 the IRS had no valid liens upon his property, and demanded that the
17 IRS "remove" any lien and/or levy filings made against him.

18 37. On or about April 21, 2010, defendant MELISSA MORTON mailed
19 a document to the IRS entitled "SECOND NOTICE OF DEMAND," wherein
20 defendant MELISSA MORTON stated that the IRS had no valid liens upon
21 her property, and demanded that the IRS "remove" any lien and/or levy
22 filings made against her.

23 38. On or about April 28, 2010, defendant SEAN DAVID MORTON
24 mailed a document to the IRS entitled "THIRD NOTICE OF DEMAND,"
25 wherein defendant SEAN DAVID MORTON stated, among other things, that
26 the IRS had no valid liens upon his property, and demanded that the
27 IRS "remove" any lien and/or levy filings made against him.

1 39. On or about May 3, 2010, defendant MELISSA MORTON mailed a
2 document to the IRS entitled "THIRD NOTICE OF DEMAND," wherein
3 defendant MELISSA MORTON stated that the IRS had no valid liens upon
4 her property, and demanded that the IRS "remove" any lien and/or levy
5 filings made against her.

6 40. On or about August 31, 2010, defendant SEAN DAVID MORTON
7 submitted and caused to be submitted to the IRS, a false and
8 fraudulent U.S. Individual Income Tax Return, Form 1040, in the name
9 of defendant SEAN DAVID MORTON, for the calendar year 2005, which
10 claimed a refund in the amount of \$180,326. Along with this 2005
11 income tax return, defendant SEAN DAVID MORTON submitted and caused
12 to be submitted to the IRS false and fraudulent Forms 1099-OID.

13 41. On or about August 31, 2010, defendant SEAN DAVID MORTON
14 submitted and caused to be submitted to the IRS, a false and
15 fraudulent U.S. Individual Income Tax Return, Form 1040, in the name
16 of defendant SEAN DAVID MORTON, for the calendar year 2006, which
17 claimed a refund in the amount of \$180,326. Along with this 2006
18 income tax return, defendant SEAN DAVID MORTON submitted and caused
19 to be submitted to the IRS false and fraudulent Forms 1099-OID.

20 42. On or about August 31, 2010, defendant MELISSA MORTON
21 submitted and caused to be submitted a false and fraudulent U.S.
22 Individual Income Tax Return, Form 1040, in the name of defendant
23 MELISSA MORTON, for the calendar year 2007, which claimed a refund in
24 the amount of \$12,305. Along with this 2007 income tax return,
25 defendant MELISSA MORTON submitted and caused to be submitted to the
26 IRS a false and fraudulent Form 1099-OID.

27 43. On or about November 5, 2010, defendant SEAN DAVID MORTON
28 submitted and caused to be submitted a false and fraudulent U.S.

1 Individual Income Tax Return, Form 1040, in the name of defendant
2 SEAN DAVID MORTON, for the calendar year 2007. Along with this 2007
3 income tax return for defendant SEAN DAVID MORTON, defendant SEAN
4 DAVID MORTON submitted and caused to be submitted to the IRS false
5 and fraudulent Forms 1099-OID, a "Letter Rogatory and Affidavit in
6 Support", which falsely claimed a refund was due to defendant SEAN
7 DAVID MORTON in the amount of \$1,762,289.25, and a fictitious
8 financial instrument titled "COUPON FOR SETOFF, SETTLEMENT, AND
9 CLOSURE," in the amount of \$5,286,867.75, dated November 5, 2010,
10 made payable to the "Department of the Treasury, Internal Revenue
11 Service, C.I.D."

12 44. On or about November 19, 2010, defendant SEAN DAVID MORTON
13 submitted and caused to be submitted a false and fraudulent U.S.
14 Individual Income Tax Return, Form 1040, in the name of defendant
15 SEAN DAVID MORTON, for the calendar year 2006, which claimed a refund
16 in the amount of \$2,809,921.18. Along with this 2006 income tax
17 return, defendant SEAN DAVID MORTON submitted and caused to be
18 submitted to the IRS false and fraudulent Forms 1099-OID, and a
19 frivolous document titled "COUPON FOR SETOFF, SETTLEMENT, AND
20 CLOSURE," in the amount of \$8,429,763.54, dated November 19, 2010,
21 made payable to the "Department of the Treasury, Internal Revenue
22 Service, C.I.D."

23 45. On or about November 19, 2010, defendant SEAN DAVID MORTON
24 submitted and caused to be submitted a false and fraudulent U.S.
25 Individual Income Tax Return, Form 1040, in the name of defendant
26 SEAN DAVID MORTON, for the calendar year 2005, which claimed a refund
27 in the amount of \$244,230. Along with this 2005 income tax return,
28

1 defendant SEAN DAVID MORTON submitted and caused to be submitted to
2 the IRS false and fraudulent Forms 1099-OID.

3 46. On or about December 3, 2010, defendant MELISSA MORTON
4 submitted and caused to be submitted a false and fraudulent U.S.
5 Individual Income Tax Return, Form 1040, in the name of defendant
6 MELISSA MORTON, for the calendar year 2007, which claimed a refund in
7 the amount of \$14,816.70. Along with this 2007 income tax return for
8 defendant MELISSA MORTON, defendant MELISSA MORTON submitted and
9 caused to be submitted to the IRS a false and fraudulent Form 1099-
10 OID, and a frivolous document titled "COUPON FOR SETOFF, SETTLEMENT,
11 AND CLOSURE," in the amount of \$44,450.10, dated December 3, 2010,
12 made payable to the "Department of the Treasury, Internal Revenue
13 Service, C.I.D."

14 47. On or about June 21, 2012, defendant SEAN DAVID MORTON
15 submitted and caused to be submitted a false and fraudulent Claim for
16 Refund and Request for Abatement, IRS Form 843, in the name of
17 defendant SEAN DAVID MORTON, for the calendar year 2006, which
18 claimed a refund in the amount of \$1,560,634.

19 48. On or about June 21, 2012, defendant MELISSA MORTON
20 submitted and caused to be submitted a false and fraudulent Claim for
21 Refund and Request for Abatement, IRS Form 843, in the name of
22 defendant MELISSA MORTON, for the calendar year 2007, which claimed a
23 refund in the amount of \$12,727.

24 49. On or about April 2, 2013, defendant SEAN DAVID MORTON
25 submitted a false and fictitious financial instrument to the IRS,
26 entitled "Non-Negotiable Discharging Bond and Indemnity" ("Bond") in
27 the amount of \$10 million dollars.

1 50. On or about April 2, 2013, defendant MELISSA MORTON
2 submitted a false and fictitious financial instrument to the IRS,
3 entitled "Non-Negotiable Discharging Bond and Indemnity" (hereinafter
4 "Bond") in the amount of \$600,000.

COUNT TWO

[18 U.S.C. §§ 287; 2(b)]

51. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Two as if set forth fully herein.

52. On or about November 19, 2010, in Los Angeles County, within the Central District of California, defendant SEAN DAVID MORTON knowingly made and presented, and knowingly and willfully caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of Treasury, a false, fictitious, and fraudulent federal income tax return, U.S. Individual Income Tax Return for the year 2006, which constituted a claim against the United States for a federal income tax refund. The tax return was false, fictitious, and fraudulent, in that, as defendant SEAN DAVID MORTON well knew, he did not have income tax withholdings in the amount of \$2,809,921.18 as reported on the tax return, and was not entitled to the tax refund claimed on the tax return in the amount of \$2,809,921.18.

COUNT THREE

[18 U.S.C. §§ 287; 2(b)]

53. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Three as if set forth fully herein.

54. On or about June 26, 2012, in Los Angeles County, within the Central District of California, defendant SEAN DAVID MORTON knowingly made and presented, and knowingly and willfully caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of Treasury, a false, fictitious, and fraudulent IRS Form 843, Claim for Refund and Request for Abatement, for 2006, which constituted a claim against the United States for a federal income tax refund. The IRS Form 843 was false, fictitious, and fraudulent, in that, as defendant SEAN DAVID MORTON well knew, he was not entitled to an income tax refund in the amount of \$1,560,634 based on false income tax withholdings in the amount of \$2,528,929.00.

COUNT FOUR

[18 U.S.C. §§ 287; 2(b)]

55. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Four as if fully set forth herein.

56. On or about December 4, 2010, in Los Angeles County, within the Central District of California, defendant MELISSA MORTON, aka Melissa Thomson Morton, aka Melissa Thomson, aka Melissa Ann Thomson, aka Melissa Ann Morton (MELISSA MORTON) knowingly made and presented, and knowingly and willfully caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of Treasury, a false, fictitious, and fraudulent federal income tax return, U.S. Individual Income Tax Return for the year 2007, which constituted a claim against the United States for a federal income tax refund. The tax return was false, fictitious, and fraudulent, in that, as defendant MELISSA MORTON well knew, she did not have income tax withholdings in the amount of \$14,816.70 as reported on the tax return, and was not entitled to the tax refund claimed on the tax return in the amount of \$14,816.70.

COUNT FIVE

[18 U.S.C. §§ 287; 2(b)]

57. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Five as if fully set forth herein.

58. On or about June 26, 2012, in Los Angeles County, within the Central District of California, defendant MELISSA MORTON, aka Melissa Thomson Morton, aka Melissa Thomson, aka Melissa Ann Thomson, aka Melissa Ann Morton (MELISSA MORTON) knowingly made and presented, and knowingly and willfully caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of Treasury, a false, fictitious, and fraudulent IRS Form 843, Claim for Refund and Request for Abatement, for 2007, which constituted a claim against the United States for a federal income tax refund. The IRS Form 843 was false, fictitious, and fraudulent, in that, as defendant MELISSA MORTON well knew, she was not entitled to an income tax refund in the amount of \$12,727.

COUNT SIX .

[18 U.S.C. §§ 514(a); 2(b)]

59. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Six as if fully set forth herein.

60. On or about November 5, 2010, in Los Angeles County, within the Central District of California, defendant SEAN DAVID MORTON, with the intent to defraud, passed, uttered, presented, and offered, and attempted and caused the same, a false and fictitious instrument, document, and other item, namely a "Coupon for Setoff, Settlement, and Closure" in the amount of \$5,286,867.75, appearing, representing, purporting, and contriving, through scheme and artifice, to be an actual security and other financial instrument issued under the authority of the United States and other political subdivision of the United States.

COUNT SEVEN

[18 U.S.C. §§ 514(a); 2(b)]

61. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Seven as if fully set forth herein.

62. On or about April 2, 2013, in Los Angeles County, within the Central District of California, defendant SEAN DAVID MORTON, with the intent to defraud, passed, uttered, presented, and offered, and attempted and caused the same, a false and fictitious instrument, document, and other item, namely a "Non-Negotiable Discharging Bond and Indemnity" in the amount of \$10,000,000, appearing, representing, purporting, and contriving, through scheme and artifice, to be an actual security and other financial instrument issued under the authority of the United States and other political subdivision of the United States.

COUNT EIGHT

[18 U.S.C. §§ 514(a); 2(b)]

63. The factual allegations contained in Paragraphs 1 through 50 of this Indictment are realleged and incorporated into Count Eight as if fully set forth herein.

64. On or about April 2, 2013, in Los Angeles County, within the Central District of California, defendant MELISSA MORTON, aka Melissa Thomson Morton, aka Melissa Thomson, aka Melissa Ann Thomson, aka Melissa Ann Morton (MELISSA MORTON), with the intent to defraud, passed, uttered, presented, and offered, and attempted and caused the same, a false and fictitious instrument, document, and other item, namely a "Non-Negotiable Discharging Bond and Indemnity" in the amount of \$600,000, appearing, representing, purporting, and contriving, through scheme and artifice, to be an actual security and other financial instrument issued under the authority of the United States and other political subdivision of the United States.

COUNTS NINE THROUGH THIRTY-TWO

[18 U.S.C. §§ 514(a); 2(b)]

65. On or about the dates listed below, in Los Angeles County, within the Central District of California, defendant SEAN DAVID MORTON, with the intent to defraud, passed, uttered, presented, and offered, and attempted and caused the same, false and fictitious instruments, documents, and other items, namely documents labeled "'Non-Negotiable' Discharging Bond and Indemnity", appearing, representing, purporting, and contriving, through scheme and artifice, to be actual securities and other financial instruments issued under the authority of the United States and other political subdivision of the United States.

Count	Date Instrument Mailed	Listed Issuer	Listed Recipient	Stated Par Value
09	4/12/2013	D.H.B.	Internal Revenue Service	\$600,000
10	5/10/2014	SEAN DAVID MORTON	California Franchise Tax Board	\$1,000,000
11	8/27/2014	W.P.G.	Quicken Loans	\$1,200,000
12	11/4/2014	W.P.G.	Internal Revenue Service	\$250,000
13	11/4/2014	W.F.K.	PNC Bank	\$500,000
14	11/4/2014	A.M.	PennyMac Financial Services	\$750,000
15	11/4/2014	M.W.	JP Morgan Chase	\$400,000

Count	Date Instrument Mailed	Listed Issuer	Listed Recipient	Stated Par Value
16	11/20/2014	D.N.M.	Bank of America, N.A.	\$100,000
17	11/20/2014	D.N.M.	American Express Financial Services	\$500,000
18	11/20/2014	D.N.M.	Comenity Capital Bank	\$120,000
19	11/20/2014	M.B.R.	Chevron Federal Credit Union	\$1,500,000
20	11/20/2014	M.B.R.	ACS Education Services	\$200,000
21	11/20/2014	M.C.U.	JP Morgan Chase	\$100,000
22	11/20/2014	S.H.Y.	Contra Costa County Treasurer	\$1,000,000
23	1/12/2015	D.W.	Citimortgage	\$1,000,000
24	3/17/2015	E.C.	Santander Bank	\$1,000,000
25	3/26/2015	T.C.	JP Morgan Chase	\$1,500,000
26	3/26/2015	P.M.	Nationstar Mortgage	\$750,000
27	6/1/2015	B.L.	Navient Student Loans	\$550,000
28	6/8/2015	M.A.E.	Internal Revenue Service	\$750,000

Count	Date Instrument Mailed	Listed Issuer	Listed Recipient	Stated Par Value
29	6/8/2015	M.A.E.	California Franchise Tax Board	\$250,000
30	6/8/2015	M.G.K.	Nationstar Mortgage	\$1,600,000
31	6/8/2015	D.M.S.	Barclay Card, US	\$150,000
32	7/24/2015	N.J.Z.	Bank of America, N.A.	\$50,000

COUNTS THIRTY-THREE THROUGH FIFTY-SIX

[18 U.S.C. §§ 514(a); 2(b)]

66. On or about the dates listed below, in Los Angeles County, within the Central District of California, defendant MELISSA MORTON, aka Melissa Thomson Morton, aka Melissa Thomson, aka Melissa Ann Thomson, aka Melissa Ann Morton (MELISSA MORTON), with the intent to defraud, passed, uttered, presented, and offered, and attempted and caused the same, false and fictitious instruments, documents, and other items, namely documents labeled "'Non-Negotiable' Discharging Bond and Indemnity", appearing, representing, purporting, and contriving, through scheme and artifice, to be actual securities and other financial instruments issued under the authority of the United States and other political subdivision of the United States.

Count	Date Instrument Mailed	Listed Issuer	Listed Recipient	Stated Par Value
33	4/12/2013	D.H.B.	Internal Revenue Service	\$600,000
34	5/10/2014	SEAN DAVID MORTON	California Franchise Tax Board	\$1,000,000
35	8/27/2014	W.P.G.	Quicken Loans	\$1,200,000
36	11/4/2014	W.P.G.	Internal Revenue Service	\$250,000
37	11/4/2014	W.F.K.	PNC Bank	\$500,000
38	11/4/2014	A.M.	PennyMac Financial Services	\$750,000

Count	Date Instrument Mailed	Listed Issuer	Listed Recipient	Stated Par Value
39	11/4/2014	M.W.	JP Morgan Chase	\$400,000
40	11/20/2014	D.N.M.	Bank of America, N.A.	\$100,000
41	11/20/2014	D.N.M.	American Express Financial Services	\$500,000
42	11/20/2014	D.N.M.	Comenity Capital Bank	\$120,000
43	11/20/2014	M.B.R.	Chevron Federal Credit Union	\$1,500,000
44	11/20/2014	M.B.R.	ACS Education Services	\$200,000
45	11/20/2014	M.C.U.	JP Morgan Chase	\$100,000
46	11/20/2014	S.H.Y.	Contra Costa County Treasurer	\$1,000,000
47	1/12/2015	D.W.	Citimortgage	\$1,000,000
48	3/17/2015	E.C.	Santander Bank	\$1,000,000
49	3/26/2015	T.C.	JP Morgan Chase	\$1,500,000
50	3/26/2015	P.M.	Nationstar Mortgage	\$750,000
51	6/1/2015	B.L.	Navient Student Loans	\$550,000

Count	Date Instrument Mailed	Listed Issuer	Listed Recipient	Stated Par, Value
52	6/8/2015	M.A.E.	Internal Revenue Service	\$750,000
53	6/8/2015	M.A.E.	California Franchise Tax Board	\$250,000
54	6/8/2015	M.G.K.	Nationstar Mortgage	\$1,600,000
55	6/8/2015	D.M.S.	Barclay Card, US	\$150,000
56	7/24/2015	N.J.Z.	Bank of America, N.A.	\$50,000

A TRUE BILL

Foreperson

EILEEN M. DECKER
United States Attorney

LAWRENCE S. MIDDLETON
Assistant United States Attorney
Chief, Criminal Division

SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

VALERIE D. MAKAREWICZ
JAMES C. HUGHES
Assistant United States Attorneys
Tax Division

EXHIBIT 3

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

United States of America

Plaintiff(s)

CASE NUMBER:

CR 15-611(A) - SVW 9950986

v.

SEAN DAVID MORTON

Defendant(s)

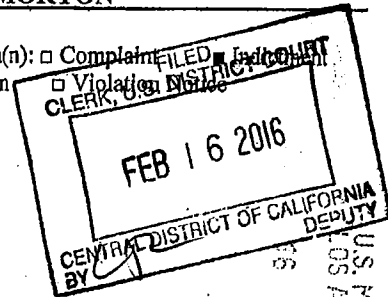
WARRANT FOR ARREST

TO: UNITED STATES MARSHAL AND ANY AUTHORIZED UNITED STATES OFFICER

YOU ARE HEREBY COMMANDED to arrest **SEAN DAVID MORTON**and bring him/her forthwith to the nearest Magistrate Judge to answer a(n): ☐ Complaint ☐ Information ☐ Order of Court ☐ Probation Violation Petition

Charging him/her with: (ENTER DESCRIPTION OF OFFENSE BELOW)

**Conspiracy to Defraud The United States;
False Claims To The United States;
Fictitious Obligations;
Aiding and Abetting and Causing an Act to be Done**



RECEIVED
U.S. MARSHALS SERVICE
LOS ANGELES, CA 90012
JAN 29 14 7: 79

in violation of the following Title, United States Code, Section(s)

18 U.S.C. § 371:

18 U.S.C. §§ 287; 2(b):

18 U.S.C. §§ 514(a); 2(b):

Kiry K. Gray

NAME OF ISSUING OFFICER

Clerk of Court

TITLE OF ISSUING OFFICER



January 27, 2016

LOS ANGELES, CALIFORNIA
DATE AND LOCATION OF ISSUANCEBY: **SUZANNE H. SEGAL**

NAME OF JUDICIAL OFFICER

RETURN

THIS WARRANT WAS RECEIVED AND EXECUTED WITH THE ARREST OF THE ABOVE-NAMED DEFENDANT AT (LOCATION):

ARRESTED WITHIN THE C/CA
BY: IRS
ON: 1/31/16
SIGNED: [Signature]

NAME OF ARRESTING OFFICER

TITLE

SIGNATURE OF ARRESTING OFFICER

WARRANT FOR ARREST

CR-12 (07/04)

PAGE 1 OF 2

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

United States of America

Plaintiff(s)

CASE NUMBER:

CR 15-611(A) - SVW

v.

MELISSA MORTONakas: **Melissa Thomson Morton, Melissa Thomson,
Melissa Ann Thomson, Melissa Ann Morton**

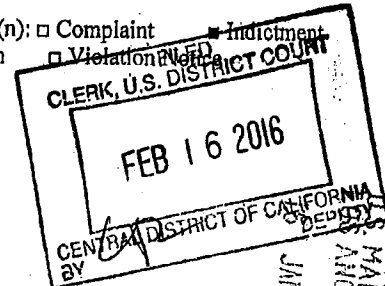
Defendant(s)

WARRANT FOR ARREST

TO: UNITED STATES MARSHAL AND ANY AUTHORIZED UNITED STATES OFFICER

YOU ARE HEREBY COMMANDED to arrest **MELISSA MORTON,**akas: **Melissa Thomson Morton, Melissa Thomson,
Melissa Ann Thomson, Melissa Ann Morton**and bring him/her forthwith to the nearest Magistrate Judge to answer a(n): ☐ Complaint ☒ Indictment
☐ Information ☐ Order of Court ☐ Probation Violation Petition ☐ Violation of Court Order

Charging him/her with: (ENTER DESCRIPTION OF OFFENSE BELOW)

**Conspiracy to Defraud The United States;
False Claims To The United States;
Fictitious Obligations;
Aiding and Abetting and Causing an Act to be Done****in violation of the following Title, United States Code, Section(s)****18 U.S.C. § 371;****18 U.S.C. §§ 287; 2(b);****18 U.S.C. §§ 514(a); 2(b);****Kiry K. Gray**

NAME OF ISSUING OFFICER

Clerk of Court

TITLE OF ISSUING OFFICER

**January 27, 2016****LOS ANGELES, CALIFORNIA**

DATE AND LOCATION OF ISSUANCE

BY: **SUZANNE H. SEGAL**

NAME OF JUDICIAL OFFICER

RETURN

THIS WARRANT WAS RECEIVED AND EXECUTED WITH THE ARREST OF THE ABOVE-NAMED DEFENDANT AT (LOCATION):

ARRESTED WITHIN THE C/D

DATE RECEIVED **1/31/16**

DATE OF ARREST **1/31/16**

BY **[Signature]**

ON **[Signature]**

SIGNED: **[Signature]**

DESCRIPTIVE INFORMATION FOR DEFENDANT CONTAINED ON PAGE TWO

NAME OF ARRESTING OFFICER

TITLE

SIGNATURE OF ARRESTING OFFICER

WARRANT FOR ARREST