

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF OKLAHOMA

**FILED**

FEB 22 2006

ROBERT D. DENNIS  
U.S. DIST. COURT, WESTERN DISTRICT OF OKLA.  
BY *[Signature]*

UNITED STATES OF AMERICA, )

Plaintiff, )

-vs- )

JUSTIN BRUNER and )  
PAUL W. VOYLES, JR., )

Defendants. )

No. CR 06-034 **C**

Violations: 18 U.S.C. § 1341  
18 U.S.C. § 2  
26 U.S.C. § 7206(1)

**INDICTMENT**

The Federal Grand Jury charges:

**Introduction**

At all times relevant to this Indictment:

1. **JUSTIN BRUNER** resided in Norman, Oklahoma.
2. **PAUL W. VOYLES, JR.**, resided in Oklahoma City, Oklahoma, was a licensed insurance agent, and held a Series Six license as a securities broker. **VOYLES** owned and operated Great States Insurance Agency in Oklahoma City.
3. Fairway Employment Services, Inc. ("Fairway") was an Oklahoma corporation with its principal place of business in Norman, Oklahoma. **BRUNER** was president of Fairway and owned forty percent of the corporation. **VOYLES** was the registered service agent of Fairway and owned twenty percent of the corporation. Fairway was a professional employment organization ("PEO") that contracted with approximately 34 small businesses

to perform employment-related services, such as managing payrolls, collecting and remitting employment-related taxes, and obtaining workers' compensation insurance. Under Fairway's contracts, the employees of its small-business clients became the employees of Fairway, which leased these employees back to the small businesses.

4. May Drilling, Inc., was an Oklahoma corporation with its principal place of business in Perry, Oklahoma.

**COUNTS 1-10**

**18 U.S.C. § 1341 – Mail Fraud**

5. The Federal Grand Jury incorporates by reference paragraphs 1-4.

**The Workers' Compensation Scheme**

6. It was part of the scheme that during 2000, **BRUNER** and **VOYLES** marketed Fairway to small businesses, including May Drilling, that needed payroll services and workers' compensation insurance coverage. Small businesses that contracted with Fairway for these and other services were billed every other week for payroll taxes, workers' compensation insurance fees, and other expenses.

7. It was further part of the scheme that in late 2000, **BRUNER** and **VOYLES** met personally with a representative of May Drilling. As a result of this meeting, May Drilling became a client of Fairway and entered into a contract with Fairway for PEO services on January 15, 2001. Beginning on about January 16, 2001, Fairway sent invoices to May

Drilling every other week for payroll taxes, workers' compensation insurance fees, and other expenses.

8. It was further part of the scheme that between November of 2000 and January of 2001, **BRUNER** and **VOYLES** attempted to secure workers' compensation insurance for the clients of Fairway. On about December 21, 2000, **BRUNER** and **VOYLES**, acting on behalf of Fairway, signed a blank contract provided to them by National Benefit Alliance, Inc. ("NBA"), which was affiliated with Freedom Services, Inc. ("Freedom"), both PEOs with their principal places of business in Oklahoma City, Oklahoma. The contract provided that NBA would "secure coverage for workers' compensation related to the administered employees of Fairway and its client companies," in exchange for a non-refundable "access fee" in addition to weekly fees to pay for workers' compensation coverage. The contract also provided that Fairway would send to NBA information concerning Fairway clients and employees receiving workers' compensation coverage through NBA. On about January 19, 2001, representatives of NBA signed the contract.

9. It was further part of the scheme that on about January 19, 2001, on behalf of Fairway, **BRUNER** signed a check payable to NBA in the amount of \$31,647.00, which was part of the "access fee" pursuant to Fairway's contract with NBA for workers' compensation coverage. At no time did Fairway pay any weekly fees to NBA for workers' compensation coverage or send to NBA information concerning Fairway clients and employees receiving workers' compensation coverage through NBA.

10. It was further part of the scheme that in mid-February of 2001, Great American Insurance Companies of Cincinnati, Ohio, the workers' compensation insurance carrier for NBA and Freedom, advised NBA and Freedom that Fairway would not receive workers' compensation insurance through any carrier affiliated with Great American Insurance Companies. On about February 16, 2001, NBA and Freedom informed **BRUNER** in writing that Fairway's contract for workers' compensation coverage was cancelled immediately because of Fairway's failure to pay weekly fees to NBA and Fairway's failure to send to NBA information concerning Fairway clients and employees.

11. It was further part of the scheme that at least from February of 2001 through July of 2001, **BRUNER** and **VOYLES**, knew that Fairway and its clients and employees did not have workers' compensation insurance coverage. During this period, **BRUNER** and **VOYLES** attempted unsuccessfully to obtain workers' compensation insurance coverage for Fairway from various entities. In the course of these efforts, **BRUNER** and **VOYLES** caused Fairway to send fraudulent and fictitious certificates of workers' compensation insurance coverage to Fairway clients who requested proof that Fairway was actually providing workers' compensation coverage.

**Mailings in Furtherance of the Scheme**

12. On about the dates listed below, in the Western District of Oklahoma and elsewhere,

-----**JUSTIN BRUNER and PAUL W. VOYLES, JR.,**-----

for the purpose of executing a scheme to obtain money by means of materially false and fraudulent pretenses, representations, and promises, knowingly caused to be delivered by Airborne Express, a commercial interstate carrier, fraudulent bills for workers' compensation insurance premiums. In particular, **BRUNER** and **VOYLES** caused Fairway to send the invoices listed below to May Drilling at 639 Delaware in Perry, Oklahoma, for the amounts listed below for workers' compensation insurance coverage, when they knew that Fairway was not providing any workers' compensation coverage for May Drilling or for any other Fairway client:

<u>Count</u>	<u>Date</u>	<u>Amount</u>
1	Feb. 27, 2001	\$3,472.45
2	March 13, 2001	\$3,352.77
3	March 25, 2001	\$3,307.26
4	April 11, 2001	\$3,447.00
5	April 23, 2001	\$3,036.19
6	May 8, 2001	\$3,001.73
7	June 6, 2001	\$3,041.21
8	July 2, 2001	\$3,143.33
9	July 19, 2001	\$2,963.41
10	July 30, 2001	\$3,235.97

All in violation of Title 18, United States Code, Section 1341, and Title 18, United States Code, Section 2.

**COUNT 11**

**26 U.S.C. § 7206(1) - False Declaration**

13. The Federal Grand Jury incorporates by reference paragraph 3.

14. On or about July 15, 2002, in the Western District of Oklahoma,

----- **JUSTIN BRUNER,** -----

the defendant herein, willfully made and subscribed a false Form 941, Employer's Quarterly Federal Tax Return for Fairway Employment Service, Inc. for the quarter ending March 31, 2001, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which quarterly tax return he did not believe to be true and correct as to every material matter in that: 1) the return reported on Line 2 that the total wages and tips, plus other compensation was \$1,223,528.35, when he well knew and believed that the total wages, tips, plus other compensation substantially exceeded the amount reported on the tax return, and 2) the return reported on Line 3 that the total income tax withheld from wages, tips and sick pay was \$119,294.00, when he well knew and believed that the total income tax withheld from wages, tips, and sick pay substantially exceeded the amount reported on the tax return.

All in violation of Title 26, United States Code, Section 7206(1).

**COUNT 12**

**26 U.S.C. § 7206(1) - False Declaration**

15. The Federal Grand Jury incorporates by reference paragraph 3.

16. On or about July 15, 2002, in the Western District of Oklahoma,

-----**JUSTIN BRUNER**,-----

the defendant herein, willfully made and subscribed a false Form 941, Employer's Quarterly Federal Tax Return for Fairway Employment Service, Inc. for the quarter ending June 30, 2001, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which quarterly tax return he did not believe to be true and correct as to every material matter in that: 1) the return reported on Line 2 that the total wages and tips, plus other compensation was \$1,231,734.43, when he well knew and believed that the total wages, tips, plus other compensation substantially exceeded the amount reported on the tax return, and 2) the return reported on Line 3 that the total income tax withheld from wages, tips and sick pay was \$119,849.90, when he well knew and believed that the total income tax withheld from wages, tips, and sick pay substantially exceeded the amount reported on the tax return.

All in violation of Title 26, United States Code, Section 7206(1).

**COUNT 13**

**26 U.S.C. § 7206(1) - False Declaration**

17. The Federal Grand Jury incorporates by reference paragraph 3.

18. On or about July 15, 2002, in the Western District of Oklahoma,

-----**JUSTIN BRUNER**,-----

the defendant herein, willfully made and subscribed a false Form 941, Employer's Quarterly Federal Tax Return for Fairway Employment Service, Inc. for the quarter ending September 30, 2001, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which quarterly tax return he did not believe to be true and correct as to every material matter in that: 1) the return reported on Line 2 that the total wages and tips, plus other compensation was \$2,261,928.09, when he well knew and believed that the total wages, tips, plus other compensation substantially exceeded the amount reported on the tax return, and 2) the return reported on Line 3 that the total income tax withheld from wages, tips and sick pay was \$232,169.62, when he well knew and believed that the total income tax withheld from wages, tips, and sick pay substantially exceeded the amount reported on the tax return.

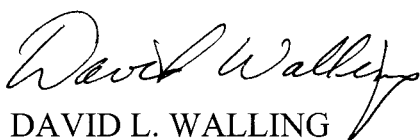
All in violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:



FOREPERSON OF THE GRAND JURY

JOHN C. RICHTER  
United States Attorney



DAVID L. WALLING  
Assistant U.S. Attorney