

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

97 2872

SECURITIES AND EXCHANGE COMMISSION,)

Plaintiff,)

v.)

MAURY H. JOSEPH and
ALLEN E. BENI,)

Defendants.)

CIVIL ACTION NO. CIV-MORENO

MAGISTRATE JUDGE
GARBER

COMPLAINT FOR
INJUNCTIVE AND
OTHER RELIEF

FILED
SEP 10 1997
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI, FLORIDA

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Plaintiff Securities and Exchange Commission ("SEC" or "Commission") alleges as follows:

1. The Commission brings this action to enjoin two former corporate officers of Florida West Airlines, Inc. ("FWA" or "the Company"), a now defunct South Florida public corporation, from violating the antifraud, financial recordkeeping, and reporting provisions of the federal securities laws, and to bar these defendants, who committed fraud on the Company's shareholders and auditors, from serving as officers or directors of any public company.

2. From August 1993 through May 1994, defendants Maury H. Joseph, FWA's then chief executive officer, and Allen E. Beni, FWA's then president, violated the federal securities laws by: (i) misrepresenting revenues and profits from FWA's operations for the year ended December 31, 1994; (ii) falsifying FWA's books and records and presenting forged aircraft sales contracts to FWA's independent auditors; (iii) misrepresenting the

scope of FWA's maintenance and repair license; and (iv) failing to disclose the seizure of an aircraft and substantial related party transactions.

3. Permanent injunctive relief and an officer and director bar is required to ensure that these defendants do not again defraud investors and independent auditors by misrepresenting the financial condition of a public company.

DEFENDANTS

4. Defendant Maury H. Joseph ("Joseph"), age 59, resides in West Jacksonville, Florida and was FWA's chairman and chief executive officer from July 7, 1993 to June 15, 1994.

5. Defendant Allen E. Beni ("Beni"), age 51, resides in North Miami Beach, Florida, and was FWA's president from approximately July 7, 1993 through June 1994.

6. Joseph and Beni, both of whom had extensive experience in the aircraft services and related industries, assumed responsibility for the day-to-day management of FWA.

OTHERS

7. FWA was incorporated in 1988 under the name Farmstead International, Corporation. It engaged in limited operations until July 1993 when it purchased the assets of a bankrupt air cargo carrier and changed its name to FWA. During its short operating history (July 1993 to October 1994), FWA operated in three business segments: air transportation of cargo, air maintenance and repairs, and aircraft sales and leasing. Despite several capital infusions from securities offerings, FWA incurred

substantial operating losses and filed a petition for reorganization under Chapter 11 of the Bankruptcy Code where its assets were sold to pay creditors.

JURISDICTION AND VENUE

8. This Court has jurisdiction over this action pursuant to Sections 20(b), 20(d) and 22(a) of the Securities Act of 1933 ("Securities Act"), 15 U.S.C. §§ 77t(b), 77t(d) and 77v(a), and Sections 21(d), 21(e) and 27 of the Securities Exchange Act of 1934 ("Exchange Act"), 15 U.S.C. §§ 78u(d), 78u(e), and 78aa.

9. Several of the acts and transactions constituting violations of the Securities Act and the Exchange Act occurred within the Southern District of Florida. At all relevant times, both Defendants resided in the Southern District of Florida. FWA was incorporated in Florida and headquartered in the Southern District of Florida.

MISREPRESENTATIONS AND OMISSIONS IN REGISTRATION STATEMENT

10. In August 1993, FWA filed a registration statement on Form SB-2 with the SEC to register a public offering of common stock and warrants. The registration statement, amendments thereto and related prospectus (collectively, "Form SB-2") were reviewed and/or signed by Joseph and Beni on behalf of FWA in their capacities as the Company's CEO and president, respectively. The Form SB-2 went effective on November 18, 1993 and FWA's common stock commenced trading on the NASDAQ system on November 26, 1993. FWA sold approximately \$5 million in stock and warrants in this offering.

11. The Form SB-2 was false or misleading in several material respects. First, it overstated FWA's licensed authority from the Federal Aviation Administration ("FAA") to perform maintenance and repair service on aircraft. According to FAA records, the Company's repair station was certified to perform maintenance and repairs only on small commercial aircraft, including Boeing 707, 727 and 737 and Mc Donnell Douglas DC-8 and DC-9 aircraft. FWA's Form SB-2, however, falsely represented that the Company was also certified to perform such services on wide-body commercial jet aircraft, including Boeing 747, 757, 767 and McDonnell Douglas DC-10 aircraft. This misrepresentation was material because, if true, it would have significantly increased the Company's ability to secure maintenance and repair work from larger airlines.

12. The Form SB-2 also failed to disclose that one of FWA's aircraft had been seized by the Ecuadorian government in August 1993 for carrying contraband. The seizure was a major financial setback to FWA because the seized aircraft was one of only three planes that FWA had in operation at the time (other FWA aircraft were grounded because they lacked engines). The aircraft seizure resulted in losses to FWA of approximately \$2.8 million.

13. The Form SB-2 also failed to disclose certain related party transactions between FWA and a company controlled by Beni and/or his adult daughter. The company, Jet Avionics Systems, Inc. ("JAS"), was owned and operated by Beni until July 1993, the same month that Beni became FWA's president. FWA, prior to commencing operations, entered into a sales agency agreement with JAS under which JAS became

the exclusive supplier of aircraft parts and materials to FWA. From July to December 1993, FWA purchased over \$1.5 million in aircraft parts and equipment from JAS.

FALSE PRESS RELEASE AND FRAUD ON AUDITORS

14. On January 21, 1994, FWA issued a press release which falsely represented that the Company expected to report profits of between \$800,000 and \$1,000,000 for the quarter ended December 31, 1993. The release was approved by Joseph and forwarded for publication with Beni's knowledge. The release quoted Joseph as stating that "[t]he ability to achieve profitability in only our second quarter of operation is a validation of the major market opportunities that are available to Florida West in the growing global cargo, maintenance, and aircraft sales and leasing business." Shortly after the release, the price of FWA's common stock reached a high of \$15.75 per share although the Company had never earned a profit and was in deteriorating financial condition.

15. On February 9, 1994, FWA engaged BDO Seidman ("BDO") to audit its financial statements for the year ended December 31, 1993. During the course of its audit, BDO attempted to obtain documentation for various aircraft sales transactions purportedly entered into by the Company during the year ended December 31, 1993, including two aircraft sales which served as the primary basis for FWA's January 21, 1994 press release projecting a fourth quarter profit.

16. BDO insisted on seeing signed contracts to verify the purported aircraft sales. However, when the Company was unable to produce signed contracts, Beni and Joseph instructed their secretary, Cindy Lee ("Lee"), to "make new originals" using the

office photocopy machine. Under the direction of Beni and Joseph, Lee forged the signatures on phony contracts by cutting and pasting the buyers' signatures from other correspondence onto sales agreements. She then photocopied the agreements (to remove the lines from the cut and paste job) and provided them to BDO.

17. On April 22, 1994, after discovering the forgery, BDO resigned from the audit stating that it could no longer rely on the representations of management.

18. FWA subsequently engaged another accounting firm which, after adjusting downward FWA's revenue figures by backing-out the two fabricated aircraft sales, completed the audit for the year ended December 31, 1993. According to the audited financial statements, which were not issued until July 11, 1994, FWA had incurred losses of \$2,000,000 and \$2,245,000, respectively, for the quarter and year ended December 31, 1993. Three months later, FWA filed for bankruptcy.

FRAUD IN THE DEBENTURE PRIVATE PLACEMENT OFFERING

19. From early February through March 21, 1994, FWA raised approximately \$7.6 million in an eight-percent, subordinated, convertible debenture offering. FWA's private placement memorandum ("PPM") used in the offering, like the Form SB-2, failed to disclose the related party transactions between FWA and JAS, the aircraft parts supplier controlled by Beni and/or his daughter, overstated FWA's licensed authority from the FAA to perform maintenance and repair services on aircraft and failed to disclose the seizure of one of FWA's airplanes in Ecuador.

20. The debenture PPM also included unaudited financial statements for the year ended December 31, 1993, which improperly recognized revenues from the two

above-described, fabricated aircraft sales. Accordingly, the financial statements overstated FWA's 1993 revenues by \$2,125,000, or 18%. The financial statements also falsely represented that the Company's operations for the same period resulted in a net profit of \$684,000 when, in fact FWA lost \$2,245,000 for this period.

21. On March 25, 1994, FWA's attorneys advised Joseph and Beni via written memorandum to halt the debenture offering, citing disclosure issues and internal accounting control problems. The attorneys also advised Joseph and Beni to "[c]onsider and the need for an earnings adjustment press release." However, FWA had already broken escrow and rather than provide supplemental disclosures to investors or rescind the offering in response to counsel's warnings, FWA continued to make disbursements from the debenture proceeds for at least five more weeks.

22. The debenture PPM also failed to disclose that approximately \$1.2 million, or 16% of the \$7.6 million raised in the offering was to be used to pay down existing debt owed to related parties. The use of offering proceeds to repay this pre-existing debt was inconsistent with the representation in the PPM that such proceeds would be used for "the acquisition of additional aircraft" and "to provide additional working capital."

23. Joseph and Beni reviewed and caused FWA to disseminate the debenture PPM knowing it to contain the false and misleading statements described above.

24. Joseph, while assisting in selling the debenture offering, made oral misrepresentations to several investors concerning the profitability of FWA. For example, Joseph told at least one investor that FWA had a "great fourth quarter" and that FWA was "profitable in all business segments" and was "debt free."

25. Joseph continued to misrepresent FWA's financial condition to the investing public even after the debenture offering had closed. For example, On April 7, 1994, Joseph was quoted on the Dan Dorfman Radio Show as stating "everything is o.k." and that he was comfortable with the fundamentals and the firm should meet its previous fourth quarter projections of \$800,000 to \$1,000,000, or 22 to 26 cents a share."

COUNT ONE -- FRAUD

VIOLATIONS OF SECTION 17(a)(1) OF THE SECURITIES ACT OF 1933

26. Paragraphs 1 through 25 are hereby reincorporated and realleged by reference.

27. Between August 1993 and May 1994, defendants Joseph and Beni, directly or indirectly, by the use of the means or instruments of transportation or communication in interstate commerce or by the use of the mails, in the offer or sale of securities, as described herein, knowingly, willfully and/or recklessly employed devices, schemes or artifices to defraud, through acts which included, but are not limited to, the activities described in paragraphs 1 through 25, above.

28. By reason of the foregoing, defendants Joseph and Beni violated and, unless enjoined, will again violate Section 17(a)(1) of the Securities Act.

COUNT TWO -- FRAUD

VIOLATIONS OF SECTION 10(b) OF THE SECURITIES
EXCHANGE ACT OF 1934 AND RULE 10b-5, THEREUNDER

29. Paragraphs 1 through 25 are hereby reincorporated and realleged by reference.

30. Between August 1993 and May 1994, defendants Joseph and Beni, directly or indirectly, by use of the means or instrumentalities of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of securities, as described herein, knowingly, willfully and/or recklessly:

(i) employed devices, schemes or artifices to defraud; (ii) made untrue statements of material facts and omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and/or (iii) engaged in acts, practices or courses of business which operated, or would have operated as a fraud or deceit upon any person in connection with the purchase or sale of such securities, through acts which included, but are not limited to, making the misrepresentations and omissions of material fact described in paragraphs 1 through 25, above.

31. By reason of the foregoing, defendants Joseph and Beni violated and, unless enjoined, will again violate Section 10(b) of the Exchange Act and Rule 10b-5, thereunder.

COUNT THREE -- FRAUD

VIOLATIONS OF SECTIONS 17(a)(2) AND 17(a)(3) OF THE SECURITIES ACT OF 1933

32. Paragraphs 1 through 25 are hereby reincorporated and realleged by reference.

33. Between August 1993 and May 1994, defendants Joseph and Beni, directly or indirectly, by the use of the means or instruments of transportation or communication in

30. Between August 1993 and May 1994, defendants Joseph and Beni, directly or indirectly, by use of the means or instrumentalities of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of securities, as described herein, knowingly, willfully and/or recklessly: (i) employed devices, schemes or artifices to defraud; (ii) made untrue statements of material facts and omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and/or (iii) engaged in acts, practices or courses of business which operated, or would have operated as a fraud or deceit upon any person in connection with the purchase or sale of such securities, through acts which included, but are not limited to, making the misrepresentations and omissions of material fact described in paragraphs 1 through 25, above.

31. By reason of the foregoing, defendants Joseph and Beni violated and, unless enjoined, will again violate Section 10(b) of the Exchange Act and Rule 10b-5, thereunder.

COUNT THREE -- FRAUD

VIOLATIONS OF SECTIONS 17(a)(2) AND 17(a)(3) OF THE SECURITIES ACT OF 1933

32. Paragraphs 1 through 25 are hereby reincorporated and realleged by reference.

33. Between August 1993 and May 1994, defendants Joseph and Beni, directly or indirectly, by the use of the means or instruments of transportation or communication in

interstate commerce or by the use of the mails, in the offer or sale of securities, as described herein: (a) obtained money or property by means of untrue statements of material facts and omissions to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and/or (b) engaged in transactions, practices, or a course of business which operated as a fraud and deceit upon the purchasers of such securities. The defendants committed these violations through acts which included, but are not limited to, the activities described in paragraphs 1 through 25 above.

34. By reason of the foregoing, defendants Joseph and Beni violated and, unless enjoined, will again violate Sections 17(a)(2) and 17(a)(3) of the Securities Act.

COUNT FOUR -- BOOKS AND RECORDS

VIOLETIONS OF SECTION 13(b)(5) OF THE EXCHANGE ACT AND RULES 13b2-1 and 13b2-2, THEREUNDER

35. Paragraphs 1 through 25 are hereby reincorporated and realleged by reference.

36. Section 13(b)(5) of the Exchange Act prohibits any person from knowingly circumventing or knowingly failing to implement a system of internal accounting controls or knowingly falsifying any book, record, or account described in Section 13(b)(2) of the Exchange Act.

37. At all relevant times, FWA was an issuer subject to the recordkeeping requirements of Section 13(b)(2) of the Exchange Act.

38. Rule 13b2-1 promulgated under Section 13(b) of the Exchange Act prohibits any person from falsifying any book or record subject to Section 13(b)(2)(A).

39. Rule 13b2-2 promulgated under Section 13(b) of the Exchange Act prohibits any director or officer of an issuer from, directly or indirectly, making or causing to be made a materially false or misleading statement or omission of material fact to an accountant in connection with any audit or examination of the financial statements of the issuer or in the preparation or filing of any document or report required to be filed with the Commission.

40. Between March and May 1994, defendants Joseph and Beni violated Section 13(b)(5) and Rules 13b2-1 and 13b2-2 by falsifying, or causing an FWA employee to falsify, certain aircraft sales contracts to support certain aircraft sales purportedly completed by FWA in the fourth quarter for the year ended 1993. Defendants Joseph and Beni knowingly caused FWA to deliver the falsified contracts to FWA's auditors in connection with the audit of FWA's financial statements.

41. By reason of the foregoing, Defendants Joseph and Beni violated, and, unless enjoined, will again violate Section 13(b)(5) of the Exchange Act and Rules 13b2-1 and 13b2-2, thereunder.

WHEREFORE, the SEC respectfully requests that the Court:

I.

Declaratory Relief

Declare, determine and find that defendants Joseph and Beni committed the violations of the federal securities laws alleged herein.

II.

Permanent Injunction

Issue Permanent Injunctions, restraining and enjoining defendants Joseph and Beni, their officers, agents, servants, employees, attorneys, and all persons in active concert or participation with them, and each of them, from violating Section 17(a) of the Securities Act, [15 U.S.C. § 77q(a)], Section 10(b) of the Exchange Act, [15 U.S.C. § 78j(b)], and Rule 10b-5 [17 C.F.R. § 240.10b-5], thereunder, and Section 13(b)(5) of the Exchange Act [15 U.S.C. §§ 78m(b)(5)] and Rules 13b2-1 and 13b2-2 [17 C.F.R. §§ 240.13b2-1 and 240.13b2-2], thereunder; and

III.

Officer And Director Bar

Pursuant to Section 21(d)(2) of the Exchange Act [15 U.S.C. §78u(d)(2)], enter an order barring defendants Joseph and Beni from acting as officers or directors of any issuer required to file reports pursuant to Section 12 of the Exchange Act as a result of these defendants' violations of Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.

IV.

Civil Penalties

Issue an Order directing defendants Joseph and Beni to pay civil penalties pursuant to Section 20(d) of the Securities Act, 15 U.S.C. § 77t(d), and Section 21(d) of the Exchange Act, 15 U.S.C. § 78d(3), for their violations of the federal securities laws as complained herein.

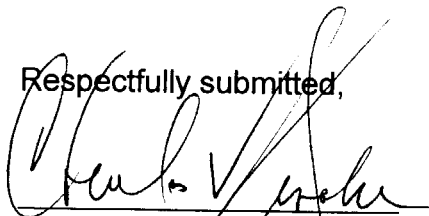
V.

Further Relief

Grant such other and further relief as may be necessary and appropriate. Further, the SEC respectfully requests that this Court retain jurisdiction over this action in order to implement and carry out the terms of all orders and decrees that may hereby be entered, or to entertain any suitable application or motion by the SEC for additional relief within the jurisdiction of this Court.

Dated: September 8, 1997

Respectfully submitted,



Charles V. Senatore
Regional Director
Florida Bar No. 308935

Glenn A. Harris
Senior Trial Counsel
Florida Bar No. 357588

Terence M. Tennant
Senior Counsel
Florida Bar No. 739881

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CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I (a) PLAINTIFFS

SECURITIES AND EXCHANGE COMMISSION

DEFENDANTS

**MAURY H. JOSEPH and
ALLEN E. BENI**

CIV-MORENO

97 2872
MAGISTRATE JUDGE
GARBER

(b) COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF _____
(EXCEPT IN U.S. PLAINTIFF CASES)

COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT Dade
(IN U.S. PLAINTIFF CASES ONLY)

(c) ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)
Glenn A. Harris, Esq. (305) 982-6341
SEC, 1401 Brickell Ave., Suite 200, Miami, FL

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED
ATTORNEYS (IF KNOWN) _____

(d) CIRCLE COUNTY WHERE ACTION AROSE:
DADE MONROE, BROWARD, PALM BEACH, MARTIN, ST. LUCIE, INDIAN RIVER, OKEECHOBEE, HIGHLANDS

BASIS OF JURISDICTION
(PLACE AN X ONE BOX ONLY)

1. U.S. Government Plaintiff

2. U.S. Government Defendant

3. Federal Question (U.S. Government Not a Party)

4. Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES
(For Diversity Case Only)

Citizen of This State	PTF <input type="checkbox"/> 1	DEF <input type="checkbox"/> 1	Incorporated in This State	PTF <input type="checkbox"/> 4	DEF <input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. CAUSE OF ACTION
(CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE.)
DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY.)
15 U.S.C. § 77q(a), 15 U.S.C. § 78j(b), 17 C.F.R. § 240.10b-5, 15 U.S.C. § 78m(b)(5) and 17 C.F.R. §§ 240.13b2-1 and 240.13b2-2. Violations of the antifraud, financial recordkeeping, and reporting provisions of the federal securities laws.

<p>A CONTACT</p> <p><input type="checkbox"/> 110 Insurance</p> <p><input type="checkbox"/> 120 Marine</p> <p><input type="checkbox"/> 130 Miller Act</p> <p><input type="checkbox"/> 140 Negotiable Instrument</p> <p><input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment</p> <p><input type="checkbox"/> 151 Medicare Act</p> <p><input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl Veterans) B</p> <p><input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits B</p> <p><input type="checkbox"/> 160 Stockholder's Suits</p> <p><input type="checkbox"/> 190 Other Contract</p> <p><input type="checkbox"/> 195 Contract Product Liability</p>	<p>A TORTS</p> <p>PERSONAL INJURY</p> <p><input type="checkbox"/> 310 Airplane</p> <p><input type="checkbox"/> 315 Airplane Product Liability</p> <p><input type="checkbox"/> 320 Assault, Libel & Slander</p> <p><input type="checkbox"/> 330 Federal Employers' Liability</p> <p><input type="checkbox"/> 340 Marine</p> <p><input type="checkbox"/> 345 Marine Product Liability</p> <p><input type="checkbox"/> 350 Motor Vehicle</p> <p><input type="checkbox"/> 355 Motor Vehicle Product Liability</p> <p><input type="checkbox"/> 360 Other Personal Injury</p> <p><input type="checkbox"/> 362 Personal Injury-Med Malpractice</p> <p><input type="checkbox"/> 365 Personal Injury-Product Liability</p> <p><input type="checkbox"/> 368 Asbestos Personnel Injury Product Liability</p> <p>PERSONAL PROPERTY</p> <p><input type="checkbox"/> 370 Other Fraud</p> <p><input type="checkbox"/> 371 Truth in Lending B</p> <p><input type="checkbox"/> 380 Other Personnel Property Damage</p> <p><input type="checkbox"/> 385 Property Damage Product Liability</p>	<p>B FORFEITURE PENALTY</p> <p><input type="checkbox"/> 610 Agriculture</p> <p><input type="checkbox"/> 620 Other Food & Drug</p> <p><input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881</p> <p><input type="checkbox"/> 630 Liquor Laws</p> <p><input type="checkbox"/> 640 R.R. & Truck</p> <p><input type="checkbox"/> 650 Airline Regs</p> <p><input type="checkbox"/> 660 Occupational Safety/Health</p> <p><input type="checkbox"/> 690 Other</p> <p>A LABOR</p> <p><input type="checkbox"/> 710 Fair Labor Standards Act</p> <p><input type="checkbox"/> 720 Labor Management Relations B</p> <p><input type="checkbox"/> 730 Labor Management Reporting & Disclosure Act</p> <p><input type="checkbox"/> 740 Railway Labor Act</p> <p><input type="checkbox"/> 790 Other Labor Litigation</p> <p><input type="checkbox"/> 791 Employee Ret. Inc. Security Act B</p>	<p>A BANKRUPTCY</p> <p><input type="checkbox"/> 422 Appeal 28 USC 158</p> <p><input type="checkbox"/> 423 Withdrawal 28 USC 157</p> <p>A PROPERTY RIGHTS</p> <p><input type="checkbox"/> 820 Copyrights</p> <p><input type="checkbox"/> 830 Patent</p> <p><input type="checkbox"/> 840 Trademark</p> <p>B SOCIAL SECURITY</p> <p><input type="checkbox"/> 861 HIA (1395ff)</p> <p><input type="checkbox"/> 862 Black Lung (923)</p> <p><input type="checkbox"/> 863 DIWC/DIWW (405(g))</p> <p><input type="checkbox"/> 864 SSID Title XVI</p> <p><input type="checkbox"/> 865 RSI (405(g))</p> <p>A FEDERAL TAX SUITS</p> <p><input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)</p> <p><input type="checkbox"/> 871 IRS-Third Party 26 USC 7609</p>	<p>OTHER STATUS</p> <p><input type="checkbox"/> 400 States Reappointment</p> <p><input type="checkbox"/> 410 Anitrust</p> <p><input type="checkbox"/> 430 Banks and Banking</p> <p><input type="checkbox"/> 450 Commercial/ICC Rates/etc. B</p> <p><input type="checkbox"/> 460 Deportation</p> <p><input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations</p> <p><input type="checkbox"/> 810 Selective Service</p> <p><input type="checkbox"/> 875 Customer Challenge 12USC3410</p> <p><input type="checkbox"/> 891 Agricultural Acts</p> <p><input type="checkbox"/> 892 Economic Stabilization Act</p> <p><input type="checkbox"/> 893 Environmental Matters</p> <p><input type="checkbox"/> 894 Energy Allocation Act</p> <p><input type="checkbox"/> 895 Freedom of Information Act</p> <p><input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice</p> <p><input type="checkbox"/> 950 Constitutionality of State Statutes</p> <p><input type="checkbox"/> 890 Other Statutory Actions * A or B</p>
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VI. ORIGIN (PLACE AN X IN ONE BOX ONLY)

1. Original Proceeding

2. Removed From State Court

3. Remanded from Appellate Court

4. Refiled

5. Transferred from another district (Specify)

6. Multidistrict Litigation

7. Appeal to District Judge from Magistrate Judgment

VII. REQUESTED IN COMPLAINT CHECK IF THIS IS A UNDER F.R.C.P. 23

CLASS ACTION DEMAND \$ _____

JURY DEMAND: YES NO

VIII. RELATED CASE(S) IF ANY DATE 9-8-97

JUDGE _____

SIGNATURE OF ATTORNEY OF RECORD Glenn A. Harris

DOCKET NUMBER _____

UNITED STATES DISTRICT COURT
SF 1-2
REV. 9/94

FOR OFFICE USE ONLY: Receipt No. _____ Amount: _____
Date Paid: _____ M/1p: _____