

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

<b>UNITED STATES OF AMERICA</b>	:	<b>Criminal No.</b>
	:	
<b>v.</b>	:	
	:	
<b>BRYAN N. POLOZOLA,</b>	:	
	:	<b>VIOLATION</b>
<b>Defendant.</b>	:	<b>18 U.S.C. § 1001</b>
	:	<b>(Making a False Statement)</b>

**INFORMATION**

The United States Attorney charges:

**COUNT ONE**  
**(Making a False Statement)**

1. At all relevant times, defendant **BRYAN N. POLOZOLA** (“**POLOZOLA**”) was a partner at an auditing firm (“**Auditing Firm**”) and a Certified Public Accountant.
2. In or about 2011, the United States Securities and Exchange Commission (“**SEC**”), an agency within the executive branch of the federal government headquartered in Washington, DC, was conducting a formal investigation into the activities of a corporation that was a registered investment adviser (“**Subject Corporation**”) that managed multiple hedge funds, to determine whether the **Subject Corporation** and/or others violated the federal securities laws.
3. As part of its investigation, the **SEC** issued subpoenas to the **Auditing Firm** and to defendant **POLOZOLA**. The **SEC** subpoenaed this information, in part, because **POLOZOLA** was responsible for auditing the hedge funds managed by the **Subject Corporation** and creating financial statements. That audit was a central issue in the **SEC** inquiry. The **SEC** was taking testimony from **POLOZOLA** in order to obtain information about his role in the audit process,

and to assess his credibility in its ongoing investigation.

4. On or about September 28, 2011, in the District of Columbia and elsewhere, **POLOZOLA**, in a matter within the jurisdiction of the executive branch of the government of the United States, did knowingly and willfully make a materially false, fictitious, and fraudulent statement and representation, in that **POLOZOLA** told SEC enforcement attorneys that he was not aware of a \$49,350 payment made on his behalf to his former employer in connection with a 2005 National Association of Securities Dealers bar relating to funds he had allegedly taken for his personal use, when, in truth and in fact, **POLOZOLA** was aware that his attorney had, at **POLOZOLA**'s direction and with **POLOZOLA**'s funds, repaid these monies to his former employer.

**(Making a False Statement in Violation of Title 18, United States Code, Section 1001)**

RONALD C. MACHEN JR.  
United States Attorney for  
the District of Columbia

By:



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