



**LETTER OF REQUEST UNDER SECTION 7 OF THE CRIME  
(INTERNATIONAL CO-OPERATION) ACT 2003**

LETTER OF REQUEST

by

THE LORD ADVOCATE,  
SCOTLAND, UNITED KINGDOM

to

THE COMPETENT JUDICIAL  
AUTHORITIES OF THE UNITED STATES  
OF AMERICA

For assistance in connection with an  
investigation into money laundering contrary to  
the Proceeds of Crime Act 2002, Sections 327-  
330

by

**Richard Sutton Housley**, Date of Birth [REDACTED] residing at [REDACTED]  
Edinburgh, EH10 7AN, Scotland, United Kingdom

**Michael George Voudouri**, Date of Birth [REDACTED] residing at [REDACTED]  
[REDACTED] of Allan, FK9 4EH, Scotland, United Kingdom

**Nicos Savva** (also known as **Nicolaos Savvas**), Date of Birth [REDACTED] of [REDACTED]  
[REDACTED] Alloa, FK10 1RR, Scotland, United Kingdom

**Chrystalla Voudouri**, (also known as **Chrystalla Savva**) Date of Birth [REDACTED]  
residing at [REDACTED] FK9 4EH, Scotland, United Kingdom, and

**Caroline Jane Laing**, Date of Birth [REDACTED] residing at [REDACTED]  
Stirlingshire, FK6 5JD, Scotland United Kingdom.





I have the honour to request your assistance under the provisions of the Treaty between the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America on Mutual Assistance in Criminal Matters in relation to a criminal investigation conducted by Officers of Her Majesty's Revenue & Customs (HMRC).

The Lord Advocate is responsible as public prosecutor for the investigation of crime in Scotland and the prosecution of all cases on indictment including all cases tried in the High Court of Justiciary. The Lord Advocate is assisted by a number of Advocate Deputes. The Procurator Fiscal is the local representative of the Lord Advocate who is responsible, as local public prosecutor, for the conduct of criminal proceedings before the Sheriff Court, including preliminary proceedings in cases to be tried in the High Court of Justiciary. It is the duty of officers of law to assist the Lord Advocate and her local representative the Procurator Fiscal, and the Financial Crime Unit, National Casework Division, Crown Office in the investigation of crime and to take all such lawful measures and make such reports as may be necessary for the purpose of bringing offenders with all due speed to justice.

#### **OFFENCES UNDER CONSIDERATION**

1. **Richard Sutton Housley, Michael George Voudouri, Nicos Savva** (also known as **Nicolaos Savvas**), **Chrystalla Voudouri** (also known as **Chrystalla Savva**) and **Caroline Jane Laing** have been indicted on charges of money laundering offences contrary to The Proceeds of Crime Act 2002, Sections 327 to 330, copies of which sections are contained at **Annex A**. The maximum sentence following conviction of a contravention of either of Sections 327 to 329 of the Proceeds of Crime Act 2002 upon indictment in the High Court is a term of imprisonment not exceeding 14 years or a fine or both.





2. It is alleged that the said **Richard Sutton Housley**, **Michael George Voudouri**, **Nicos Savva** (also known as **Nicolaos Savvas**), **Chrystalla Voudouri** (also known as **Chrystalla Savva**) and **Caroline Jane Laing** laundered *inter alia* some of the proceeds of a 37 million GBP fraud against Her Majesty's Government, contrary to the Value Added Tax Act 1994 Section 72(1) which is alleged to have been committed by **Ronnie Abimbola Decker**, who has yet to stand trial in respect of that matter. A copy of the relevant statutory provision is attached at **Annex B**. This type of fraud is known as 'carousel' or 'MTIC' (Missing Trader Intra Community) fraud, and an explanation of this type of fraud is attached at **Annex C**.
  
3. Evidence recovered from within the United Kingdom shows that funds totalling 48,253,053.88 GBP, which had originated from **Q-Tech Distribution Limited**, the company alleged to have been used by the said **Ronnie Abimbola Decker** to commit the alleged Value Added Tax fraud, were routed through a substantial number of foreign bank accounts held in the name of the said **Ronnie Abimbola Decker**, **Michael George Voudouri**, **Chrystalla Voudouri**, **Nicos Savva** and their associates. In addition the bank accounts of several offshore companies are alleged to have been utilised to launder these funds.
  
4. Evidence recovered in this case shows that approximately 5,300,000 GBP of these funds were repatriated to the United Kingdom via the bank accounts of a firm of solicitors in Scotland named **Paul Gebal and Company**, of which the said **Richard Sutton Housley** was one of the managing partners, and that the said **Richard Sutton Housley** thereafter took instruction on the onward remission of these funds from the





said **Michael George Voudouri** and the said **Caroline Jane Laing**, who acted as the company accountant for several Scottish-based companies which thereafter received these funds.

5. Evidence recovered during a search of the offices occupied by the said **Paul Gebal and Company** and of office premises in Larnaca, Cyprus suggested that an offshore company named **Trust Union LLC** had been formed on 30 July 2001 in Delaware, United States of America and that its registered address was **One Commerce Centre, 1201 North Orange Street, Suite 762 Wilmington, Delaware, 19801**. Banking evidence recovered in Greece shows that the said **Nicos Savva** opened two bank accounts at the Alpha Bank in the name of **Trust Union LLC**, and that he declared to the Alpha Bank that he was the Director of this company and had provided details of the formation of this company to this bank.
  
6. This banking evidence also shows that the funds credited to the Alpha Bank accounts of the said **Trust Union LLC** had originated from the alleged fraud committed by the said **Ronnie Abimbola Decker**. A proportion of these funds, totalling 627,556.95 GBP, were then remitted from one of the **Trust Union LLC** bank accounts to the bank account of **Paul Gebal and Company**, held in Scotland. The files of the said **Paul Gebal and Company**, recovered following a search of their offices, show that these funds were then used to purchase a house at 34 Kenilworth Road, Bridge of Allan, Scotland in the name of **Trust Union LLC**. Within these files was a Power of Attorney document signed by the said **Nicos Savva**, and this document authorised control over the company **Trust Union LLC** to the said **Michael George Voudouri**.





7. In order to assist with the proof of the offences libelled against the said **Richard Sutton Housley, Michael George Voudouri, Nicos Savva** (also known as **Nicolaos Savvas**), **Chrystalla Voudouri** (also known as **Chrystalla Savva**) and **Caroline Jane Laing**, it is necessary to establish whether the company **Trust Union LLC** did in fact exist and, if it did, when and by whom it was formed.

ASSISTANCE REQUIRED

8. In light of this information contained herein, it is respectfully requested that the **United States authorities carry out the following enquiries:**
  - a) Confirm that the company **Trust Union LLC** was formed in the State of Delaware, and, if this is confirmed, provide documentary evidence which details the date of formation, the registered address and company number and the names of the Directors and other office bearers and shareholders.
  - b) Provide documentary evidence of the procedure by which the company was formed, i.e. by whom and whether a company formation agent was used.
  - c) Provide documentary evidence of any payments made by way of company registration fees for the company, and the source of the funds used to pay any fees identified.
  - d) Provide documentary evidence of any Power of Attorney documents held at the company's registered address or with any Delaware based agent representing the company.
  - e) Identify a witness or witnesses able to speak to the matters dealt with in any documentary evidence obtained, and provide witness statements describing and explaining any documents obtained from any such witnesses identified.





9. It is requested that **original documents** be made available where possible. However, where it is possible to furnish **copy documents** only, it is requested that any witnesses who are able to identify such documents, complete and attach to the copy document(s) the Form 26.1-A which is attached hereto in **Annex D**.
  
10. Where an original or copy document is kept by a **business, undertaking or by or on behalf of the holder of an office**, it is requested that any suitable witnesses who are able to identify the document, complete and attach to the document the Form 26.1-B which is attached hereto in **Annex E**. It is also requested that any person who produces such a document, provides a statement explaining the contents and recovery of the said document and answering the following questions: (i) was the document created or received in the course of a business? (ii) was the document kept by a business? (iii) was the information which is contained within the document supplied by persons who may reasonably be supposed to have had personal knowledge of such matters?
  
11. It is requested that any witnesses identified are asked if they would be willing to attend court in Scotland to give evidence as a witness at any subsequent trial proceedings. If the witness is so agreeable, it is requested that he or she be informed that if attendance should be necessary, the Procurator Fiscal will intimate, in advance, the date of these proceedings and will make any necessary arrangements for the payment or reimbursement of reasonable travelling and subsistence expenses.





12. Any evidence provided in response to this Letter of Request will not without the consent of the appropriate authority in the United States of America be used for any purpose other than the said investigation and any criminal and confiscation proceedings arising out of it.
13. When any evidence provided in response to this Letter of Request is no longer required for the purposes of said investigation and any criminal and confiscation proceedings arising out of it, it will be returned to the appropriate authority in the United States of America.
14. The contact person on behalf of the Lord Advocate is Alistair Duncan, Principal Procurator Fiscal Depute, International Co-operation Unit, Argyll House, 3 Lady Lawson Street, Edinburgh, EH3 9DR, Scotland; telephone number 0044 131 243 3007 or email [Alistair.Duncan@copfs.gsi.gov.uk](mailto:Alistair.Duncan@copfs.gsi.gov.uk)
15. In thanking the Competent Judicial Authorities in the United States of America in advance for their co-operation in this case, the Lord Advocate for Scotland avails herself of this opportunity to renew the assurance of her high consideration.





Dated this 30<sup>th</sup> <sup>MARCH</sup> day of February 2011

On behalf of the Lord Advocate

A handwritten signature in black ink, appearing to be "A. B. S." followed by a flourish.

Advocate Depute

