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Year	Checks payable to JHS Enterprises	Checks payable to Tee Sports, Inc.	Total
1997	\$38,050.00	none	\$38,050.00
1998	\$101,735.00	none	\$101,735.00
1999	\$77,963.75	\$33,634.00	\$111,597.75
2000	\$86,375.00	\$106,932.00	\$193,307.00
2001	\$112,752.50	none	\$112,752.50
2002	\$83,650.00	\$31,260.00	\$114,910.00
2003	none	\$112,275.00	\$112,275.00
Total	\$500,526.25	\$284,101.00	\$784,627.25

24. ZGOZNIK caused the kickback payments from his entities to be falsely recorded on the books and records of those corporations as being payments for purported legal, consulting, and other services which SMITH and his business entities did not, in fact, render to those ZGOZNIK entities.

25. In many instances, false and fictitious invoices from Tee Sports, Inc., and JHS Enterprises were prepared and maintained in the records of ZJA and IFA for purported legal, consulting and other services, which SMITH and Tee Sports, Inc., did not, in fact, perform, as documentation to conceal the true nature of the kickback payments.

26. SMITH deposited the kickback checks payable to JHS Enterprises into the JHS Enterprises Account and recorded the deposits on a register he maintained for that account as consulting income.

27. On or about May 3, 1999, SMITH opened a bank account in the name of Joseph H. Smith, DBA Tee Sports, Inc., at Fifth Third Bank (account number ending "739" -- hereinafter the "DBA Tee Sports Account"). SMITH listed the federal tax identification number