**UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE**

UNITED STATES OF AMERICA	)
	)
v.	)
	) **Crim. No. 06-00071-JD**
EDWARD LEWIS BROWN and	)
ELAINE ALICE BROWN,	)
	)
Defendants.	)

**GOVERNMENT'S OBJECTION TO DEFENDANTS' NOTICE
AND MOTION FOR A BILL OF PARTICULARS**

The government hereby opposes the motion of defendants Edward Brown and Elaine Brown for a bill of particulars. The indictment sufficiently sets forth the facts on which the charges are based and there is therefore no grounds for a bill of particulars. Accordingly, the government respectfully requests that the Court deny defendant Brown's motion.

In support of its opposition, the government states as follows:

1. On April 5, 2006, a federal grand jury handed down an indictment charging both defendants with one count of conspiracy to defraud the United States in violation of 18 U.S.C. § 371, one count of conspiracy to structure financial transactions also in violation of 18 U.S.C. § 371 and one substantive count of structuring financial transactions to avoid the currency transaction reporting requirements in violation of 31 U.S.C. §§ 5324(a)(3) and 5325.

2. The indictment further charges defendant Elaine Brown with five counts of tax evasion in violation of 26 U.S.C. § 7201, eight counts of failing to collect employment taxes in violation of 26 U.S.C. § 7202 and one additional substantive count of structuring in violation of 31 U.S.C. §§ 5324(a)(3) and 5325.

3.   The defendants made their initial appearances and were
     arraigned before United States Magistrate Judge James
     R. Muirhead on May 24, 2006, and pleaded not guilty to
     all counts.

4.   The trial is presently scheduled for the trial period
     beginning October 3, 2006.

5.   The defendants filed a motion for a bill of particulars
     on June 26, 2006.

6.   A bill of particulars must be granted only if the
     accused, in the absence of a more detailed
     specification, will be disabled from preparing a
     defense, caught by unfair surprise at trial or hampered
     in seeking the shelter of the Double Jeopardy clause of
     the Fifth Amendment. United States v. Sepulveda, 15
     F.3d 1161, 1192-93 (1st Cir. 1993).

7.   Requiring a bill of particulars is subject to the sound
     discretion of the Court and the denial of a request for
     a bill of particulars will be reversed only if it
     constitutes an abuse of discretion. United States v.
     Hallock, 941 F.2d 36, 40 (1st Cir. 1991).

8.   The defendants assert that the indictment is
     insufficient and, in a manner more akin to
     interrogatories in civil cases, request specification
     of hundreds of facts listed over approximately 18
     pages.

9.   Each count in the equally lengthy indictment, however,
     specifies time, place and circumstances and properly
     alleges all of the elements of the charged offense.

10. In other words the indictment specifies sufficient
     facts to ensure that the defendants are not materially
     hampered in their trial preparation, that there is no
     unfair surprise and that the defendants are adequately
     protected from being from being subjected to double
     jeopardy. [1]

11. Accordingly, the defendants are not entitled to the
     relief that they seek.

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[1]   In addition, it should be noted that the government is providing
      the defendants with open file discovery and much of the
      information the defendants seek in their motion is reflected in
      those materials.

For the reasons set forth herein, the government respectfully requests that the defendants' motion for a bill of particulars be denied.

Respectfully submitted,

THOMAS P. COLANTUONO
United States Attorney

By: /s/ William E. Morse
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Dated: July 17, 2006

Certificate of Service

I, William E. Morse, hereby certify that a copy of the foregoing was served this date by sending a copy by regular U.S. mail to Elaine A. Brown and Edward Brown, each at 401 Center of Town Road, Plainfield, New Hampshire 03781.

Dated: July 17, 2006   /s/ William E. Morse