

January 12, 2009

RE: REQUEST FOR INVESTIGATION AND CRIMINAL PROSECUTION

I, Gregory Louis Clarke, have been wrongly convicted and incarcerated due to the actions of Special Agent John Thomas Quartapella and the office of United States Attorney for the Northern District of Alabama, Alice Martin. This prosecution was pursued for political purposes as I am the Pastor of a large African American congregation. I have been an outspoken advocate of former Democratic Governor Don Siegelman, and became a target of law enforcement to squelch my public speech as is shown in this letter of complaint.

While I am due to be released from my confinement in the near future, I insist the activity which ultimately led to my wrongful conviction and confinement be investigated to prevent its' reoccurrence.

COMPLAINT - ALICE MARTIN

The fundamental question that should be asked about my case is:

Why would the government invest so much money and time (est. \$2mm/3 ½ years) to investigate and prosecute me criminally for less than \$36,000.00 taxes assumed to be owed?

This is particularly true in light of others that have owed millions in taxes while the prosecutors elected to handle the matters "civilly". (e.g. Rev. Al Sharpton -over \$1mm July, 2008; Singer Marc Anthony \$4mm.)

The answer can be found in the corrupt nature of the Bush Justice Department which has been proven to have:

1. Politicized the U.S. Attorney's Office.
2. Targeted influential political victims
3. Manipulated evidence

Alice Martin's actions to prosecute me were motivated by the following facts:

I prayed the inaugural prayer for Governor Siegelman at the Governors Mansion during his 1999 inauguration and was later appointed by Gov. Sigelman to the Governor's Commission for Community Service. My church choir was featured on the Governor's State of Alabama Christmas Cards for performing in the Rotunda and Gov. Siegelman and his family often visited New Hope Baptist Church, even when he was not campaigning.

I have personally and financially supported Don Siegelman in his political campaigns for Attorney General, Lt. Governor and Governor (twice) and was asked by Lt. Governor Siegelman to open the Senate Session with prayer.

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I personally wrote a support letter to Judge Fulmer on Gov. Siegleman's behalf, and financially contributed to the Siegleman's legal defense fund while he was being tried in the United States Federal Court in Montgomery, AL. The Justice Department would clearly be aware of these facts.

I maintained communication via mail with Siegelman while he was in Federal custody in Oakdale, Louisiana and have remained friends with him as he fights his clearly wrongful conviction.

The ethical standards for attorneys of the U.S. Government has been seriously compromised by U.S. Attorney Martin as she intentionally misled a court as to the guilt of a person and knowingly and intentionally misstated evidence. Her actions have genuinely wronged me through willful and malicious and dishonest means that deprived me of liberty.

Therefore, I ask the following charges be filed on my behalf against U.S. Attorney Alice Martin;

Politicization of U.S. Attorney Office

Manipulation of evidence

Selective prosecution

Prosecutorial misconduct

By way of this letter, I request the Department of Justice fully investigate these allegations and refer them the Attorney General and Grand Jury for criminal prosecution.

COMPLAINT - SPECIAL AGENT JOHN QUARTEPELLA
 REVENUE AGENT WILLIAM COKER
 SUPERVISING SPECIAL AGENT KATHERINE L. HENKER
 AUTHORIZED SIGNER JOHN C. MORRIS

In addition to the actions of the United States Attorney's Office, I have been genuinely wronged through willful, malicious, and dishonest actions of federal law enforcement, which ultimately deprived me of liberty. Special Agent John Quartepella offered nothing more than conclusory allegations and innuendo skewed by his ambitious goal of having a high profile case of a preacher that he perceived as having a "lifestyle above his means."

While the initial investigation was prompted by an anonymous letter (from someone with intimate knowledge of the details of my divorce), the continuation seems to have taken on a life of its own long after enough facts had been given, but not followed up on, that would have properly placed this matter under civil jurisdiction. Truth and facts should have been essential for an indictment but what was given to the Department of Justice was a very slanted and sloppy investigation report, which resulted in permission to present to a Grand Jury.

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The Grand Jury was subjected to the same faulty misrepresentations of truth, and hereby issued an indictment, which led to a conviction. The integrity of the investigative process was seriously compromised resulting in ill-gotten "fruit from a poisonous tree".

A review of Special Agent Quartepella's report to the Department of Justice, requesting permission to present this case to the Grand Jury clearly contains clear evidence of bias as well as misrepresentations, which had they been known, likely would not have resulted in permission to criminally prosecute being granted, thereby allowing this case to be properly handled through civil channels. Had this case been properly and thoroughly investigated, it is evident that no criminal prosecution would have been warranted.

The following is a description of such evidence of bias and misrepresentations contained in Agent Quartepella's report to the Justice Department:

page 2- Chose Northern District to prosecute for "greatest deterrent factor"... "his services are televised throughout the State of Alabama on Saturday and Sunday each week. (This shows Quartepella was familiar with my congregation and the damage that would be done to my church by this prosecution.)

Page 2 and 3- "for each of the prosecution years (2000, 2001 and 2002), Clarke was married to Regina Reid but chose to file separate individual Forms 1040, while Reid filed with Head of Household status." (In truth, only 2 or 3 years.)

Page 3- "All church personnel are under the supervision of the Pastor." (False- The Church Constitution clearly states that all personnel are under the supervision of the Church Trustees. Had Quartepella ever met with the Trustees, over the 3 plus year investigation, he would have known this. Additionally, trial testimony established this statement to be untrue.)

Page 4- "Clarke makes the final decision for all financial matters regarding the school." (False- If that were true, why would I meet with the Board of Directors to discuss investments as established by trial testimony. I needed their approval. Also, in the interview that Quartepella had with school board member Jarmon, she directs him to discuss the financial matters with the Trustees. He did not. The Church Constitution clearly states all church financial matters are handled by the Trustees of the Church. The School is owned by the Church. Even in Eula Todd's interview, she directs Quartepella to the school board of directors and church trustees.)

Also, he claims I, "established procedures that required two separate signatures from the principal of the elementary and pre-schools on stack of blank checks on an as needed basis." (False - Testimony in the trial clearly determined that the check writing procedures were established for the school by the administrator prior to me being there. Furthermore, what I instituted was a bookkeeper to track and trace all funds usage, reconcile bank statements plus a certified public accountant to compile reports.)

Also, he claims "Alexander did not reconcile the bank statements or the bills that correspond to the checks." (This again is absolutely false. Alexander's testimony states that as the school bookkeeper, her responsibility was to reconcile bank statements. Plus, Quartepella's report from Carnella Jarmon "Omits" the statement she made to them to talk to the Trustees of the Church about financial matters. She stated this to Quartepella at the time of interview and in her testimony in the trial.)

Page 6-Preparation of tax returns "Clarke acknowledged that the return preparers told him that there was a tax advantage to filing a joint return with his wife." (Would a person greedy or desperate for money not take advantage of this, especially if he is suppose to be such a clever criminal? Additionally, Clarke continued to use some of the best and creditable tax preparers. He has used the same preparer since 2002, Charles Trull of H&R Block.)

Page 7- "Clarke also included itemized deductions on his 2001 and 2002 Schedule A for health insurance premiums that were paid by his employer." (While true, this was clearly a mistake not rising to the level of criminal activity. The reason Quartepella did not include 2000 is because that year, as in ones prior to, I paid taxes on health insurance premiums as suggested by the Church Accountant, Judy Mason. In 2001, Mark Nixon, the CFO hired by the Church Trustees, took it upon himself to change payroll companies for about 5-6 months and then went back to the original payroll company. In the exchanges my tax payment for health coverage was omitted without me knowing it. I thought the insurance was paid as before and had no reason to know any differently. This is also why my pattern has not changed even since being notified I was under investigation.)

Page 9- "Clarke volunteered to manage the credit union for "15,000.00 per year" (False- I was "selected" by the Credit Union Board of Directors and by NCUA Officials because of my background. The Credit Union had several problems with managers and the NCUA thought it to be wise for an officer to learn the daily routine before another manager hired. The minutes of the Board of Directors meeting clearly state "Finally, Clarke accepted the position for \$15,000.00". Finally suggests that there was much debate (I did not want to accept). The only way I agreed to do it was that the salary be lowered to \$15,000.00. The Church was subsidizing the manager's salary. The annual salary in the church's budget for 2001 was \$28,000.00. I took the position only for two reasons: 1. Gain experience in operations and 2. Save the church some money.)

Page 9- "Clarke concealed the brokering of the loan by making the school board believe that the school had an extra \$50,000.00 to invest. Clarke told the board that the investment was doing well when, in fact, the school lost money within three months." (False- I never concealed anything. The School Board as well as other investors, knew that I was benefitting from the transaction. Quartepella would have known this if he had spoken with either the President, Vice President or Secretary, instead of the lone board member provided to him by my ex-wife. The Board of Directors voted to invest in this opportunity. Quartepella also lied when he said the school lost money within 3 months. Testimony at trial by Joseph Monzella proves that 7 years after the investment

the school had not lost one dime. This too, could have been and should have been known by discussing the issue with the proper School Board of Director, The Church Trustees or even Mr. Monzell (the payer). None of which was done.)

Page 9- "The School Board and church members were unaware that Clarke's total compensation package, was over \$113,000.00. In addition, the school board was unaware that Clarke was receiving additional benefits, such as paying for his personal vehicles, disability insurance and life insurance." (False. Quartepella states that neither the school board nor church members were aware of my compensation package, but submits into evidence a document that states in detail my salary and benefits that is signed by me, the Chairman of the Deacons and the Chairman of the Trustee, items voted on by the church body. Again Quartepella failed to address the Trustees. Also, fringe benefits such as automobile allowance, insurances were also in place by my predecessor and the school board determines, votes and co-ordinates with the Trustees. Again, Quartepella did not speak to the school board President, Vice President or Secretary or he would have determined this was a complete lie.)

Page 10- "Clarke knew that the school was losing money and never did anything about it." (Untrue.) "Clarke wanted to keep the finances separate between the church and the school to conceal the extra benefits that he was receiving from the school, since they were not included in the budget." (False. The separation of finances was recommended by the church's CPA to determine the profitability or lack of from each entity. At trial, not one officer of the church ever indicated that they were unaware or opposed to any form of compensation I received. After all, they, the officers were the ones who gave me more.)

Page 10- "In February, 2001, Clarke replaced the term life policy with a universal life policy which accumulates cash value." (False - At the recommendation of the Trustees, who knew I had gone through a divorce, the policy that I had was increased from \$50,000.00 plus 2 riders of \$100,000.00 on my wife. Other than the increased amount, the only other change was in beneficiaries - from the church to my current wife. They did this to help me provide for my wife without increasing monthly obligations on me. They suggested the beneficiary change and neither I, them nor my agent was aware of any possible tax issues. The cash value of the policy is to the owner of the policy. Quartepella, per his testimony, did not check to see who owned the policy.)

Page 10- "Clarke volunteered to be paid to manage the credit union." (False, as previously addressed.)

Page 10- "In addition, Clarke intended to conceal the funds by having them deposited into his housing allowance account." (False, trial testimony of the CFO Mark Nixon and Trustees Lawrence Moore, Jr. And Charles Burrell, established that for simplicity purposes, since the church was paying the salary, they decided to handle it in this manner.)

Page 10- "Clarke implemented procedures for the principal of the school to sign blank checks. Clarke made all financial decisions and made sure that others got it done. Clarke only hired people he knew to be put in the financial positions.

In addition, all church personnel are under supervision of the pastor." (All false and previously disproved.)

Page 10- "Clarke ceased the engagement with Tidwell, Mason & Dewitt on April 23, 2003 because of declining cash problems within New Hope." (False - Quartepella's interview with Judy Mason records that she told them that the "Trustees" ceased the engagement. This fact was further substantiated by the report from Revenue Agent, William Coker. Mr. Coker testified also at the trial that the Judy Mason said the Trustee Ministry, Larry Moore, testified that he made the decision and communicated it to Ms. Mason. The Treasurer and Trustee, Charles Burrell testified the same. The Church Constitution verifies all financial matters of the church are to be handled by the church. I did not even know the arrangement was dissolved, and after I discovered, the accountant will verify I called her and pleaded for re-instatement.)

Page 11-"Clarke concealed the nature of his housing allowance account by not disclosing the account when he was twice asked about bank accounts that he owned." (False- I was asked about accounts in which he had signature authority. The Housing Account is owned by the Church and Church officers have signature authority, not me.)

Page 11- "Clarke knew how much the school was paying for his health insurance per month, but still claimed it as an itemized deduction on his forms 1040 for tax years 2001 and 2002. When specifically asked about his 2002 form 1040, Clarke admitted that he claimed the deduction even though the school paid the expense. When asked if his tax return was inaccurate, Clarke said "no" because taxes are paid to cover items such as insurance premiums and car allowance. However, the church accountant only gave advice on how to report Clarke's car allowance to ADP which was prior to tax year 2000." -(Previously discussed and explained. The reason I told Quartepella I claimed the deduction is because it was true, also I told him that taxes had been paid and my returns were not inaccurate because that is what I believed to be true at the time.)

Page 11- "Clarke also knew how much the church was paying for his life insurance and admitted that his wife is the beneficiary of the policy. Clarke called the life insurance policy a church expense over and above his total compensation package." -(This further demonstrates what was previously shown as no attempt to deceive.)

Page 11- "Clarke admitted that the school pays for his disability insurance that is over and above the pay he receives from the school."(Again, no attempt to deceive.)

Page 11- "Clarke admitted that the auto allowance that he receives from the school pays for the Lexus RX300 while the church provides him with a BMW to drive." (The truth is I was given an auto allowance of \$1,000.00 per month whether one, two or three vehicles. Also, I was under the assumption, as previously stated, that the taxes were being deducted and paid as prior to 2000.)

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Page 12- "Clarke understands that he is to report all the income that he received from his speaking engagements and said that whatever he received he reported it." (False- My statement and intentions were completely twisted. I maintained, as most preachers do, that love offerings are gifts and not subject to income taxes.)

Page 12- "Clarke tried to conceal the nature of the \$60,000.00 by having the income taken directly from the South Avondale account at the credit union, instead of receiving a check made payable to him". (False- The testimony by the CFO Mark Nixon, Chairman of Trustees, Lawrence Moore, Chairman of Deacons (past), Chairman of Deacons (present) and Church Treasurer, Charles Burrel all established that the method of distributing the \$60,000.00 was solely determined and decided by the church trustees. The CFO was given instructions from the Trustee Chairman to strictly pay all of my personal debt in this verifiable manner. There was no attempt by anyone to deceive anybody. The church had done this before for members:

1. Paid to have a member's house bricked
2. Often paid for major repairs to older members residents (roofs, a/c, painting, etc)
3. Paid the mortgage off for the house of a church janitor when he retired (over \$20,000.00)

All of these transactions were handled the exact same way, from the church account. Had Quartepella talked with the church trustees, he would have known this.)

Page 13- "Clarke requested a housing allowance instead of the parsonage that the church had ready for him when he arrived as pastor." (False- When I came to New Hope, the former pastor retired and had not resided in a church owned house and it had never been designated as a parsonage. The church owned house was rented out to a family and in very poor condition. I was not offered a parsonage. I, along with the trustees, opted for a housing allowance rather than the church providing a suitable home.)

Page 13- My attorney, Mark Hoffman, attempted to direct Quartepella to the appropriate venue for this situation-civil adjustments. Quartepella did not seek enlightenment on the issues because his total focus was on criminal prosecution.

In summary, I have spent the last 12 months incarcerated due to the intentional conduct of representatives of the United States Justice Department. This incarceration is due to me owing what they claim is approximately \$36,000 in taxes. Testimony from my trial established that while Quartepella made certain representations in order to secure permission to present my case to the Grand Jury, these representations were untrue and could have been confirmed as untrue had leaders in the church been interviewed. The United States attorney is complicit in this behavior with their actions motivated by their dislike of me due to my vocal and public support of Gov. Siegelman, an enemy of the Department of Justice in Alabama.

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I ask that a full investigation be conducted of the United States Attorney for the Northern District of Alabama, as well as those law enforcement officers responsible for my wrongful detention.

Should you have any further questions, please feel free to contact me.

Sincerely,

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Pastor Gregory Louis Clarke