

**IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT
IN AND FOR ORANGE COUNTY, FLORIDA**

STATE OF FLORIDA,

Plaintiff,

v.

(A) S.CRAIG WAKEFIELD,
(B) HASMUKH D. PATEL,
(C) VIRBALA PATEL, and
(D) JIGNESH GANDHI,

Defendants.

COURT CASE NO.:

OSWP No.: 2004-0143-CFB

Division:

COUNT 1: Racketeering
F.S. 895.03(3)
F-1 (Level 8)
(Defendants A, B, C, D)

COUNT 2: Securities or Investment Fraud
over \$50,000
F.S. 517.312(1)(a),
F.S. 517.301(1), and
F.S. 517.302(2)
(F-1)
(Defendants A, C)

COUNT 3: Organized Fraud,
\$50,000 or more
F.S. 817.034(4)(a)
(F-1)
(Defendants A, B, C, D)

COUNT 4: Sale of Unregistered Security
F.S. 517.07 and F.S.
517.302(1)
(F-3)
(Defendants A, B, C)

COUNT 5: Sale of Security by
Unregistered Dealer
F.S. 517.12(1) and F.S.
517.302(1)
(F-3)
(Defendants A, B, C)

COUNT 6: Sale of Unregistered Security
F.S. 517.07 and F.S.
517.302(1)
(F-3)
(Defendant A, C)

COUNT 7: Sale of Security by
Unregistered Dealer
F.S. 517.12(1) and F.S.
517.302(1)
(F-3)
(Defendants A, C)

COUNT 8: Sale of Unregistered Security
F.S. 517.07 and F.S.
517.302(1)
(F-3)
(Defendants A, D)

- COUNT 9: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, D)
- COUNT 10: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendant A, C)
- COUNT 11: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 12: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 13: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 14: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendants A, D)
- COUNT 15: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, D)
- COUNT 16: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 17: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 18: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 19: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, C)
- COUNT 20: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendants A, B, D)
- COUNT 21: Sale of Security by Unregistered Dealer
F.S. 517.12(1) and F.S. 517.302(1)
(F-3)
(Defendants A, B, D)
- COUNT 22: Sale of Unregistered Security
F.S. 517.07 and F.S. 517.302(1)
(F-3)
(Defendants A, D)

COUNT 23: Sale of Security by
Unregistered Dealer
F.S. 517.12(1) and F.S.
517.302(1)
(F-3)
(Defendants A, D)

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF FLORIDA

COUNT 1

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola, and Broward Counties, Florida, **S. CRAIG WAKEFIELD, HASMUKH D. PATEL, VIRBALA PATEL, AND JIGNESH GANDHI**, while employed by or associated with an enterprise as defined in Section 895.02(3), Florida Statutes, to-wit: First American Tax Advantage Fund, LLC, First American Tax Lien Fund, LLC, First American Tax Lien Management, LLC, and a group of individuals associated in fact although not a legal entity consisting of the above-named defendants acting together and in concert, along with other persons known and unknown, DID conduct or participate, directly or indirectly, in such enterprise, through a continuous pattern of racketeering activity, as defined in Section 895.02(4), Florida Statutes, by engaging in at least two of the following incidents which had the same or similar intents, results, accomplices, victims or methods of commission or were otherwise interrelated by distinguishing characteristics and were not isolated incidents in violation of Florida Statutes 895.03(3):

Predicate Incident 1

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUKH D. PATEL, AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: BHAGUBHAI PATEL or LAXMIBEN PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1), and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to BHAGUBHAI PATEL or LAXMIBEN PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 2

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: JILJITSINTH CHUDASAMA, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to JILJITSINTH CHUDASAMA, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 3

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: BHARAT PATEL or GIRI PATEL or SAMIR PATEL or SUMIT PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to BHARAT PATEL or GIRI PATEL or SAMIR PATEL or SUMIT PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 4

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: HASVADAN PATEL or PRATIMA PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to HASVADAN PATEL or PRATIMA PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 5

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: PRAVIN PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to PRAVIN PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 6

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola and Broward Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: ELAINE LONG or LONG FAMILY IRREVOCABLE TRUST DATED 02/02, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola and Broward Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to ELAINE LONG or LONG FAMILY IRREVOCABLE TRUST DATED 02/02, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 7

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: HITESH AMIN or BHAVNA AMIN, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to HITESH AMIN or BHAVNA AMIN, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 8

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: NARESHKUMAR SOLANKI, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to NARESHKUMAR SOLANKI, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 9

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: KATRICE JONES, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to KATRICE JONES, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

Predicate Incident 10

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: RAJESH PATEL or VISHAL PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

Or

Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to **RAJESH PATEL** or **VISHAL PATEL**, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

ALL OF THE ABOVE IN VIOLATION OF SECTION 895.03(3), FLORIDA STATUTES, AND AGAINST THE PEACE AND DIGNITY OF THE STATE OF FLORIDA.

COUNT 2

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola, and Broward Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did unlawfully offer or sell in this state or from this state an investment or security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC, and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC, and/or interest in or under a profit sharing or participation agreement or scheme, that is, in connection with the rendering of any investment advice or in connection with the offer or sale of any investment or security, directly or indirectly, did employ a device, scheme, or artifice to defraud or did obtain money by means of an untrue statement of a material fact or did omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading, to wit: deceiving investors into believing their participation was not subject to a risk of loss, promising substantial future returns, representing that investments would be used to purchase tax lien certificates, and leading investors to believe that the securities were guaranteed by a government agency and secured by property; or did engage in a transaction, practice or a course of business which operated as a fraud or deceit upon any person, and did obtain money or property of an aggregate value exceeding \$50,000 from five or more persons, to-wit: **BHAGUBHAI PATEL**, **JILJITSINTH CHUDASAMA**, **BHARAT PATEL**, **HASVADAN PATEL**, **PRAVIN PATEL**, **ELAINE LONG**, **HITESH AMIN**, **NARESHKUMAR SOLANKI**, **RAJESH PATEL**, AND **KATRICE JONES**, in violation of Florida Statutes 517.312(1)(a), 517.301(1), and 517.302(2).

COUNT 3

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola, and Broward Counties, Florida, **S. CRAIG WAKEFIELD, HASMUKH D. PATEL, VIRBALA PATEL, AND JIGNESH GANDHI**, did engage in a scheme to defraud, to-wit: a systematic, ongoing course of conduct, with intent to defraud one or more persons, to-wit: BHAGUBHAI PATEL, JILJITSINTH CHUDASAMA, BHARAT PATEL, HASVADAN PATEL, PRAVIN PATEL, ELAINE LONG, HITESH AMIN, NARESHKUMAR SOLANKI, RAJESH PATEL, AND KATRICE JONES, or with intent to obtain property from one or more of these same persons by false or fraudulent pretenses, representations or promises, or willful misrepresentations of a future act, and did obtain property, to-wit: United States Currency, with an aggregate value of \$50,000 or more, in violation of Florida Statute 817.034(4)(a).

COUNT 4

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: BHAGUBHAI PATEL or LAXMIBEN PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1), and 517.081.

COUNT 5

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to BHAGUBHAI PATEL or LAXMIBEN PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 6

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: JILJITSINTH CHUDASAMA, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 7

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to JILJITSINTH CHUDASAMA, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 8

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: BHARAT PATEL or GIRI PATEL or SAMIR PATEL or SUMIT PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 9

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to BHARAT PATEL or GIRI PATEL or SAMIR PATEL or SUMIT PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 10

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: HASVADAN PATEL or PRATIMA PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 11

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that Beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to HASVADAN PATEL or PRATIMA PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 12

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: PRAVIN PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 13

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to PRAVIN PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 14

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola and Broward Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: ELAINE LONG or LONG FAMILY IRREVOCABLE TRUST DATED 02/02, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 15

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth and Seventeenth Judicial Circuits, to-wit: Orange, Osceola and Broward Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to ELAINE LONG or LONG FAMILY IRREVOCABLE TRUST DATED 02/02, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 16

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: HITESH AMIN or BHAVNA AMIN, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 17

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to HITESH AMIN or BHAVNA AMIN, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 18

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: NARESHKUMAR SOLANKI, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 19

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND VIRBALA PATEL** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to NARESHKUMAR SOLANKI, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 20

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: KATRICE JONES, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 21

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD, HASMUHK D. PATEL, AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to KATRICE JONES, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

COUNT 22

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did sell or offer to sell a certain security, to-wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme to another, to-wit: RAJESH PATEL or VISHAL PATEL, and further said security was not registered with the Office of Financial Regulation, in violation of Florida Statutes 517.07, 517.302(1) and 517.081.

COUNT 23

PETER H. WILLIAMS, Statewide Prosecutor for the State of Florida, by and through the undersigned Designated Assistant Statewide Prosecutor, under oath, CHARGES that beginning on or about October 25, 2002, and continuing through and including on or about March 31, 2004, in the Ninth Judicial Circuit, to-wit: Orange and Osceola Counties, Florida, **S. CRAIG WAKEFIELD AND JIGNESH GANDHI** did, as a dealer, associated person, or issuer of a security, sell or offer to sell a security, to wit: Certificates of Membership or Membership Unit(s) in First American Tax Lien Fund, LLC and/or Certificates of Membership or Membership Unit(s) in First American Tax Advantage Fund, LLC and/or interest in or under a profit sharing or participation agreement or scheme, to RAJESH PATEL or VISHAL PATEL, in, or from offices in the State of Florida, or did sell a security to said person in this state from outside the State of Florida by mail or otherwise without being duly registered with the Office of Financial Regulation, in violation of Florida Statutes 517.12(1), 517.302(1) and 517.081.

AND SAID OFFENSES OCCURRED IN TWO OR MORE JUDICIAL CIRCUITS IN THE STATE OF FLORIDA AS PART OF A RELATED TRANSACTION OR SAID OFFENSES WERE CONNECTED WITH AN ORGANIZED CRIMINAL CONSPIRACY AFFECTING TWO OR MORE JUDICIAL CIRCUITS IN THE STATE OF FLORIDA.

PETER H. WILLIAMS
STATEWIDE PROSECUTOR
STATE OF FLORIDA

HEATHER A. LEE
Assistant Statewide Prosecutor
Florida Bar Number 0495352
135 West Central Boulevard
Suite 1000
Orlando, Florida 32801
(407) 245-0893

STATE OF FLORIDA
COUNTY OF ORANGE

Personally appeared before me, Heather A. Lee, Designated Assistant Statewide Prosecutor for the State of Florida, who, being first duly sworn, says that she has received testimony under oath from material witnesses which, if true, would constitute the offenses herein charged, and that the prosecution is instituted in good faith.

Sworn to and subscribed before me this _____ day of January, 2005, by Heather A. Lee who is personally known to me.

Shirley Moton
Notary Public
State of Florida at Large