

APR 21 2026 PM 4:26  
FILED - USDC - FLMD - TPA

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 8:26-cr-141-JLB-LSG

MELISSIA KATHERINE GAUTHREAU

18 U.S.C. § 1343 (Wire Fraud)

**INDICTMENT**

The Grand Jury charges:

**COUNTS ONE THROUGH SIX**

**A. Introduction**

At all times material to this Indictment:

1. MELISSIA KATHERINE GAUTHREAU was an attorney and Certified Public Accountant licensed to practice in Florida, who resided in the Middle District of Florida. Accounting Resources and Management Services, LLC (ARMS) was a full-service accounting firm incorporated in Florida on January 24, 2013, with its principal place of business in Palm Harbor, Florida. GAUTHREAU was the founder, president, and managing member of ARMS.

2. Victim 1 was a public figure who resided in the Middle District of Florida. Victim 1 owned, operated, and controlled several business entities within the Middle District of Florida.

3. Financial Institution 1 was a financial institution headquartered in Charlotte, North Carolina, that used computer servers located outside of Florida to process financial transactions through interstate wires. Victim 1 maintained business

and personal banks accounts with Financial Institution 1, including an account ending in -0207.

4. Between 2017 and 2021, GAUTHREAUX perpetrated a fraud scheme for her personal enrichment. Specifically, through ARMS, she embezzled at least approximately \$883,774.26 from financial accounts Victim 1 held with Financial Institution 1.

**B. The Scheme and Artifice**

5. From at least in or around April 2017, through in or around December 2021, in the Middle District of Florida and elsewhere, the defendant,

MELISSIA KATHERINE GAUTHREAUX,

did knowingly and intentionally devise a scheme and artifice to defraud and for obtaining money and property by means of materially false and fraudulent pretenses, representations, and promises.

**C. Manner and Means of the Scheme and Artifice**

6. The manner and means by which GAUTHREAUX sought to accomplish the scheme and artifice included, among others, the following:

a. It was part of the scheme and artifice that GAUTHREAUX would and did enter into an agreement to provide legal, accounting, and bookkeeping services for Victim 1 and Victim 1's business entities.

b. It was further part of the scheme and artifice that GAUTHREAUX would and did gain access to, and had signatory authority over, Victim 1's financial accounts with Financial Institution 1.

c. It was further part of the scheme and artifice that GAUTHREAUX withdrew, and caused to be withdrawn, monies from Victim 1's financial accounts with Financial Institution 1 for services that Victim 1 had no knowledge of and had not approved.

d. It was further part of the scheme and artifice that GAUTHREAUX would and did conceal the unauthorized withdrawals to prevent Victim 1 from discovering the fraud scheme.

e. It was further part of the scheme and artifice that GAUTHREAUX would and did falsify invoices to prevent Victim 1 from discovering the fraud scheme.

f. It was further part of the scheme and artifice that GAUTHREAUX would and did misrepresent, hide, and conceal, and cause to be misrepresented, hidden, and concealed, acts performed in furtherance of the scheme.

**D. Execution of the Scheme and Artifice**

7. On or about the date listed below in each count, in the Middle District of Florida and elsewhere, the defendant,

MELISSIA KATHERINE GAUTHREAUX,  
knowingly and intentionally executed the aforesaid scheme and artifice, by transmitting and causing to be transmitted by means of wire and radio communications in interstate and foreign commerce, a writing, sign, signal, picture, and sound, as detailed below:

<b>COUNT</b>	<b>DATE</b>	<b>NATURE OF WIRE</b>
<b>ONE</b>	8/3/21	GAUTHREAUX caused Financial Institution 1 to withdraw, via interstate wire, \$25,000 from the Victim 1 Financial Institution 1 account ending in -0207
<b>TWO</b>	8/3/21	GAUTHREAUX caused Financial Institution 1 to withdraw, via interstate wire, \$25,000 from the Victim 1 Financial Institution 1 account ending in -0207
<b>THREE</b>	8/30/21	GAUTHREAUX caused Financial Institution 1 to withdraw, via interstate wire, \$25,000 from the Victim 1 Financial Institution 1 account ending in -0207
<b>FOUR</b>	10/4/21	GAUTHREAUX caused Financial Institution 1 to withdraw, via interstate wire, \$25,000 from the Victim 1 Financial Institution 1 account ending in -0207
<b>FIVE</b>	10/4/21	GAUTHREAUX caused Financial Institution 1 to withdraw, via interstate wire, \$25,000 from the Victim 1 Financial Institution 1 account ending in -0207
<b>SIX</b>	10/13/21	GAUTHREAUX caused Financial Institution 1 to withdraw, via interstate wire, \$25,000 from the Victim 1 Financial Institution 1 account ending in -0207

In violation of 18 U.S.C. § 1343.

## FORFEITURE

1. The allegations contained in Counts One through Six of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeitures pursuant to the provisions of 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c).

2. Upon conviction of a violation of 18 U.S.C. § 1343, the defendant shall forfeit to the United States of America, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any and all property, real or personal, which constitutes or is derived from proceeds traceable to violation.

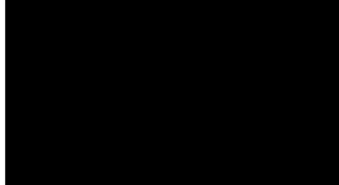
3. The property to be forfeited includes, but is not limited to, an order of forfeiture in the amount of at least \$894,274.26, which represents the proceeds the defendant obtained from the offenses.

4. If any of the property described above, as a result of any act or omission of the defendant:

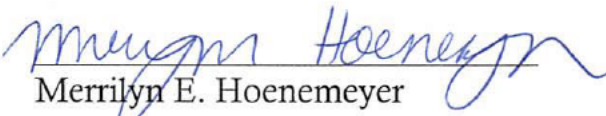
- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty


the United States of America shall be entitled to forfeiture of substitute property under the provisions of 21 U.S.C. § 853(p), as incorporated by 28 U.S.C. § 2461(c).

A TRUE BILL,



GREGORY W. KEHOE  
United States Attorney

By:   
Merrilyn E. Hoenemeyer  
Assistant United States Attorney

By:   
Gregory D. Pizzo  
Assistant United States Attorney  
Chief, Economic Crimes Section

April 26

No.

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UNITED STATES DISTRICT COURT  
Middle District of Florida  
Tampa Division

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THE UNITED STATES OF AMERICA

vs.

MELISSIA KATHERINE GAUTHREAUX

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INDICTMENT

Violations: 18 U.S.C. § 1343

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A true bill,



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Filed in open court this 21<sup>st</sup> day

of April 2026.

  
Clerk

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Bail \$ \_\_\_\_\_

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