

SUPERIOR COURT OF CALIFORNIA, COUNTY OF ALAMEDA,
WILEY W. MANUEL COURTHOUSE

PEOPLE OF THE STATE OF CALIFORNIA,

Plaintiff,

v.

SHARON ELYCE PEARL,
also known as SHARON ELYCE PEARL-
JACOBVITZ,
also known as SHERI PEARL,

Defendant.

COMPLAINT NO.

543743

PFN: DQM821 CEN: 9328804

WALK WARRANT

The undersigned, being sworn, deposes and says on Information and belief, that SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL, did, in the County of Alameda, State of California, on or about and between March 1, 2001, and September 11, 2008, commit a Felony, to wit: EMBEZZLEMENT BY PUBLIC OR PRIVATE OFFICER, a violation of section 504 of the PENAL CODE of California, in that the said defendant, while a trustee, clerk, servant or agent of the State Bar of California, a public corporation within the judicial branch of the State of California, did fraudulently appropriate money belonging to the State Bar of California to a use and purpose not in the due and lawful execution of her trust, to wit: the a approximate sum of \$675,820 cash.

EXCESSIVE LOSS OVER \$200,000 CLAUSE AS TO DEFENDANT PEARL

It is further alleged as to Count one, that in the commission of the above offense the said defendant SHARON ELYCE PEARL, aka SHARON ELYCE PEARL-JACOBVITZ, aka SHERI PEARL with the intent to do so, took, damaged and destroyed property of a value exceeding \$200,000, within the meaning of Penal Code Section 12022.6(a)(2)).

EXCESSIVE LOSS-OVER \$100,000 CLAUSE AS TO DEFENDANT PEARL

It is further alleged as to Count One, that in the commission of the above offense the said defendant SHARON ELYCE PEARL, aka SHARON ELYCE PEARL-JACOBVITZ, aka, SHERI PEARL committed theft of an amount in excess of \$100,000, within the meaning of Penal Code section 1203.045(a), and shall not be granted probation except in unusual cases where the interest of justice would best be served.

STATUTE OF LIMITATIONS ALLEGATIONS AS TO COUNT ONE

1. In 1996 SHARON ELYCE PEARL, aka SHARON ELYCE PEARL-JACOBVITZ, aka SHERI PEARL ("Pearl"), was hired by the State Bar of California ("Bar") as the manager, staff and building services.
2. In 1999, the Bar acquired an office building at 180 Howard Street, San Francisco, to use as its headquarters. At the ground level of the building there was retail space that was rented out to non-Bar businesses, and within the building there was space that was rented to non-Bar tenants.
3. In October 1999 Pearl was promoted to the Bar's Director of Real Property. Since the acquisition of 180 Howard Street by the Bar, Pearl has been responsible for arranging the lease of those non-Bar spaces (including listing the spaces for rent with realtors, negotiating commissions, negotiating lease terms and having the leases approved by the Bar legal staff) and has been responsible for collecting rents

from tenants. Because the Bar had not previously been a landlord, the Bar's finance department had no formal mechanism in place to track the rent payments that the Bar should have been receiving, nor did it have a mechanism in place to track any gaps in payments from month to month, and simply deposited whatever checks it received from Pearl, with no cross-referencing or reconciliation.

4. Beginning in 2001, Pearl devised a plan to embezzle tenant funds due to the Bar. Pearl was responsible for invoicing tenants monthly for their rent and any utility or other charges. Defendant periodically created invoices directing some tenants to make payments to "PLOT" or "PLOT-The State Bar of California." Tenants delivered their checks either directly to Pearl, or to the front desk of the Bar directed to defendant's attention. Pearl would then take the checks payable to PLOT or PLOT-The State Bar of California, and deposit them to the Oakland, California, account of the Piedmont Light Opera Theatre, and existing California non-profit organization, that Pearl served. Pearl would then transfer the embezzled funds to her personal account in Oakland, California.
5. Pearl concealed her conduct in several ways. She kept two sets of books; the invoices she kept in her tenant files did not correspond to the invoices she issued to the tenants. Pearl dealt with vendors and service providers for the building; when refunds were due, she would have the checks issued to PLOT. Pearl offered explanations for missing tenant payments, such as tenant improvement credits, information that would be known to her and not others. She also blamed the Bar's finance department for errors and failing to post tenant payments. Pearl actively worked to conceal the theft from Bar auditors.
6. On June 13, 2008, Pearl submitted a check request for \$10,800, to return a security deposit to a former tenant. The check was issued by the Bar's finance department and delivered to Pearl as requested, but was not cashed. On July 2, 2008, Pearl claimed that the check had been lost in the mail, and requested that a new check be issued. Before issuing the new check, the Bar's finance department checked its records and could find no record of ever receiving a security deposit or rental payments from the tenant.
7. Between July 3, 2008, and September 8, 2008, Bar personnel had ongoing correspondence with Pearl about the fact that the finance department could find no record of ever receiving a security deposit or rental payments from the tenant.
8. On September 11 and 12, 2008, Pearl spoke to Bar personnel and admitted complicity in the Bar not receiving rent payments from the tenant, first claiming that the Bar had been "scammed," then changing her story. On September 17, 2008, a second tenant turned over its version of rent invoices received from Pearl. These invoices indicated a full balance due to the Bar for rent and utilities, compared to the version in Pearl's file, which indicated a zero balance due to the Bar because of a credit for a supposed lump-sum pre-payment in 2005. With that information the Bar discovered the embezzlement and that Pearl was maintaining two sets of books.
9. The offense charged herein could not have been discovered by the victim or law enforcement prior to September 11, 2008, because of Pearl's efforts to conceal her conduct.
10. Based on Penal Code sections 801.5 and 803(c)(1), the offenses alleged in this complaint were not discovered prior to September 11, 2008

SECOND COUNT

The Undersigned further deposes and says on Information and belief, that said SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL did, in the County of Alameda, State of California, on or about April 15, 2003, commit a Felony, to wit: FAILURE TO FILE INCOME TAX RETURN, a violation of section 19706 of the REVENUE AND TAXATION CODE of California, in that said defendant was a person and officer or employee of any corporation who, within the time required by Division 2, Part 10.2 of the Revenue and Taxation Code, willfully failed to file a return or to supply information with intent to evade any tax imposed by Division 2, Part 10 (commencing with section 17001) and Division 2, Part 11 (commencing with section 23001), and who, willfully and with like intent, made rendered, signed and verified a false or fraudulent return and statement and supplied false or fraudulent information.

THIRD COUNT

The Undersigned further deposes and says on Information and belief, that said SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL did, in the County of Alameda, State of California, on or about April 15, 2004, commit a Felony, to wit: FAILURE TO FILE INCOME TAX RETURN, a violation of section 19706 of the REVENUE AND TAXATION CODE of California, in that said defendant was a person and officer or employee of any corporation who, within the time required by Division 2, Part 10.2 of the Revenue and Taxation Code, willfully failed to file a return or to supply information with intent to evade any tax imposed by Division 2, Part 10 (commencing with section 17001) and Division 2, Part 11 (commencing with section 23001), and who, willfully and with like intent, made rendered, signed and verified a false or fraudulent return and statement and supplied false or fraudulent information.

FOURTH COUNT

The Undersigned further deposes and says on Information and belief, that said SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL did, in the County of Alameda, State of California, on or about April 11, 2005, commit a Felony, to wit: FAILURE TO FILE INCOME TAX RETURN, a violation of section 19706 of the REVENUE AND TAXATION CODE of California, in that said defendant was a person and officer or employee of any corporation who, within the time required by Division 2, Part 10.2 of the Revenue and Taxation Code, willfully failed to file a return or to supply information with intent to evade any tax imposed by Division 2, Part 10 (commencing with section 17001) and Division 2, Part 11 (commencing with section 23001), and who, willfully and with like intent, made rendered, signed and verified a false or fraudulent return and statement and supplied false or fraudulent information.

FIFTH COUNT

The Undersigned further deposes and says on Information and belief, that said SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL did, in the County of Alameda, State of California, on or about April 9, 2006, commit a Felony, to wit: FAILURE TO FILE INCOME TAX RETURN, a violation of section 19706 of the REVENUE AND TAXATION CODE of California, in that said defendant was a person and officer or employee of any corporation who, within the time required by Division 2, Part 10.2 of the Revenue and Taxation Code, willfully failed to file a return or to supply information with intent to evade any tax imposed by Division 2, Part 10 (commencing with section 17001) and Division 2, Part 11 (commencing with section 23001), and who, willfully and with like intent, made rendered, signed and verified a false or fraudulent return and statement and supplied false or fraudulent information.

SIXTH COUNT

The Undersigned further deposes and says on Information and belief, that said SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL did, in the County of Alameda, State of California, on or about April 9, 2007, commit a Felony, to wit: FAILURE TO FILE INCOME TAX RETURN, a violation of section 19706 of the REVENUE AND TAXATION CODE of California, in that said defendant was a person and officer or employee of any corporation who, within the time required by Division 2, Part 10.2 of the Revenue and Taxation Code, willfully failed to file a return or to supply information with intent to evade any tax imposed by Division 2, Part 10 (commencing with section 17001) and Division 2, Part 11 (commencing with section 23001), and who, willfully and with like intent, made rendered, signed and verified a false or fraudulent return and statement and supplied false or fraudulent information.

SEVENTH COUNT

The Undersigned further deposes and says on Information and belief, that said SHARON ELYCE PEARL also known as SHARON ELYCE PEARL-JACOBVITZ also known as SHERI PEARL did, in the County of Alameda, State of California, on or about April 10, 2008, commit a Felony, to wit: FAILURE TO FILE INCOME TAX RETURN, a violation of section 19706 of the REVENUE AND TAXATION CODE of California, in that said defendant was a person and officer or employee of any corporation who, within the time required by Division 2, Part 10.2 of the Revenue and Taxation Code, willfully failed to file a return or to supply information with intent to evade any tax imposed by Division 2, Part 10 (commencing with section 17001) and Division 2, Part 11 (commencing with section 23001), and who, willfully and with like intent, made rendered, signed and verified a false or fraudulent return and statement and supplied false or fraudulent information.

Pursuant to Penal Code Section 1054.5(b), the People are hereby informally requesting that defendant's counsel provide discovery to the People as required by Penal Code Section 1054.3.

Complainant therefore prays that a warrant issue and that said defendant(s) be dealt with according to law.

Subscribed and sworn to before me,

Wednesday, April 1, 2009



RONALD D. SMETANA

Senior Assistant Attorney General

State of California

State Bar #62818 ra



Hal S. Berman, Retired Annuitant Special Agent
Attorney General's Office, San Francisco