

# The Frank Amodeo Story

Frank Amodeo's story is one of unconscionable injustice confronted and overcome by relentless resolve. But not without great cost and sacrifice.

In 2009, after having been deemed mentally incompetent, Amodeo appeared in court without his court-appointed legal guardian. Although Amodeo should not have been allowed to enter a plea for himself, at the urging of his attorney—who had a financial conflict of interest in the case—Amodeo pled guilty and was ultimately sentenced to 22-and-a-half years in prison for alleged tax fraud.

At the time of the plea, Amodeo was so heavily sedated that he drooled and could not read. His cognitive impairment was significant. It would later be discovered that he was being given a toxic level of medication that could easily have resulted in his death.

Amodeo's mental condition was dire and long-standing, though sadly, as is often the case with people who suffer from mental illness and are high achievers, he went untreated for decades.

In 1995, Social Security Administration psychiatrist Dr. Cyndey Yerushalmi concluded that out of the thousands of examinations she had conducted, Amodeo was the most manic individual she had ever encountered. Just a few weeks prior to Amodeo's conviction, psychiatrists at Harvard's McClean Hospital—which specializes in mental health—arrived at similar conclusions and found Amodeo mentally incapable of making significant life decisions.

Ultimately, the State of Florida psychological examining committee diagnosed Amodeo as having Axis I, rapid-cycling, Bi-Polar Disorder.

The miscarriage of justice that Amodeo experienced, including the resulting incarceration, when combined with Amodeo's grave mental illness, should have resulted in Amodeo's demise as a productive human being. It would also have gone down as an appalling example of an enormously gifted person's talents and potential wasted and destroyed.

But that is not what happened.

Once in prison, Amodeo appealed to the staff psychologists to be allowed to wean himself off the medication he had been prescribed. For the first time in his life, Amodeo was aware of the reality of his mental illness. With this firmly in mind, he believed he could manage his condition. The staff psychologists agreed to give Amodeo the chance to do so.

Though he had been disbarred, when fellow inmates learned that Amodeo had been an attorney, they began to plead for his legal assistance.

“I was not expecting that many other people would have stories like mine,” Amodeo explains. “But I soon learned that there were a surprising number of cases where people had been wrongfully convicted or given the wrong sentence. I was able to help a man named Ronnie Tape who had been given an extra six years on his sentence simply because they read the wrong sentencing guidelines.”

Amodeo soon established a de facto law firm in the prison with the staff’s blessing. They even gave him his own office. What transpired stands as a jaw-dropping example of an individual battling against the longest of odds to not only survive but to attain an extraordinary level of success for himself and others.

Simply put, Amodeo’s achievements soon made him one of the top practitioners of criminal defense work in the country and furthermore established him as an expert in certain areas of the law.

Just to cite a few examples:

**Amodeo was twice granted Certiorari by the United States Supreme Court.**

**On eight different occasions the Supreme Court issued orders for a response by the Solicitor General.**

**For his clients, Amodeo filed 128 successful § 2255 motions to vacate and he was able to correct sentences by obtaining 151 grantings of reconsiderations, reversals, or certificates of appealability.**

**Amodeo eliminated 1,997 years of unnecessary imprisonment.**

**Amodeo saved taxpayers more than \$108,248,00 tax dollars.**

Once a person has been convicted, it is difficult to get competent legal help, especially if that person is without financial means. Because those who have been convicted receive little legal attention, Amodeo discovered there were entire areas of the law that applied to them that had previously gone largely unexplored. This led to some groundbreaking legal work with unprecedented results.

Below are a few examples:

**One of Amodeo's clients was granted a § 2241 writ of habeas corpus.**

**Another of Amodeo's clients was granted a writ of coram nobis.**

**For a third client, Amodeo obtained a second-in-time original § 2255 motion. In all, more than two dozen successive § 2255 motions were granted for Amodeo's clients.**

**Amodeo and his "firm" won four Presidential commutations, prevailed five times on questions of Appellate Jurisdiction and was awarded more than five compassionate releases.**

Detailed documentation of Amodeo's work on behalf of his fellow inmates can be found on his website: [thefrankamodeostory.com](http://thefrankamodeostory.com)

Suffice it to say, though Amodeo was a 5-foot 6 middle-aged man in the process of learning how to manage a severe mental illness and suffering from diabetes and high blood pressure—both of which were untreated by the prison—his stature in prison was gigantic and his influence was powerful.

Amodeo stopped gang-related violence on numerous occasions. He once prevented a full-on riot. It was common to see hardened prisoners treat Amodeo with utmost respect. All because Amodeo was their only hope, and yet Amodeo never

sought a quid-pro-quo from the prisoners he helped, and he offered help to anyone who needed it.

In fact, the judge that sentenced Amodeo has periodically given Amodeo accolades for his legal work. As the Honorable John T. Antoon II put it in January of 2020: “Mr. Amodeo is known throughout the—not just the Middle District, but districts in Florida, and...around the country for his quality assistance of prisoners and filing papers....”

## **The Amodeo Backstory**

Before outlining the peculiar circumstances surrounding Amodeo’s conviction, it will be helpful to have a brief account of his remarkable accomplishments and his struggles with mental illness. As will be seen, Frank Amodeo’s life is a dramatic, larger-than-life affair.

Amodeo was born in Detroit, Michigan. At the age of six, he and his family moved to Orlando, Florida, where he was an honors student and president of his high school’s student council. He was seen by teachers and peers as a leader with a bright future.

After attending the University of Central Florida as an undergraduate, Amodeo attended Emory University School of Law and married a brilliant woman

he'd met while in Florida who would go on to become a molecular and atomic physicist. While pursuing his law degree, Amodeo also began working toward a doctorate in Quantitative Financial Economics at Georgia State University.

Given Amodeo's workload, his marriage lasted only a few years. Looking back, Amodeo acknowledges that this was an instance of an extreme period of manic productivity.

"Had I understood I was mentally ill, I would have recognized that the idea of getting married, studying at one of the nation's premier law schools while at the same time working toward a Ph.D. in Quantitative Economics at a top program at a different university all indicated I was in a manic stage," Amodeo admits. "But during those times I have enormous energy and drive and to me it seemed perfectly normal to take on as much as I did."

Amodeo received his law degree and was only prevented from receiving his Ph.D. at Georgia State because Amodeo's father was diagnosed with cancer and Amodeo had to leave the program and go to work as an attorney in order to provide financial help for his family.

It wasn't long before Amodeo was under the spell of yet another hypo-manic phase of productivity. A few months after passing the bar, Amodeo represented an innocent person charged with terrorist activities with a bomb. Amodeo also took

over the bankruptcy practice of one of Atlanta's largest filers and was lead counsel for over 200 cases.

Then Amodeo started a law firm specializing in bankruptcies and reorganizations, Amodeo quickly established himself as an expert in the field. His cases catalyzed national reforms on how child support collections are handled in Chapter 13 scenarios. He was on the vanguard concerning the use of lien stripping. He innovated how the IRS treats a codebtor when a codebtor is in bankruptcy.

In less than three years, Amodeo's firm became one of the five largest bankruptcy firms in Atlanta and one of the top 100 in the country.

As more and more people sought him out, Amodeo took on more and more cases. His two partners could not keep up with the mania-induced client volume, and in response, Amodeo began taking on their cases.

Exceptional high-performance is a well-known aspect of Amodeo's type of mental illness. In his best-selling book *The Hypomanic Edge: The Link Between (A Little) Crazy and (A Lot) of Success in America* psychologist John D. Gartner explores the phenomenon.

"...hypomania is...a temperament characterized by an elevated mood state that feels 'highly intoxicating, powerful, productive and desirable' to the hypomanic, according to Frederick K. Goodwin and Kay Redfield Jamison, authors of the



definitive nine-hundred-page *Manic-Depressive Illness*. Most hypomanics describe it as their happiest and healthiest state; they feel creative, energetic, and alive.”

Amodeo felt he was at his happiest and best when in the grip of a hypomanic phase. The trouble was, because he did not realize it was part of a mental illness, he did not recognize the need to guard himself against its excesses.

Amodeo’s breakneck pace working at his law firm could not last forever. At some point, Amodeo was hospitalized after collapsing and falling down a flight of stairs. He talked the doctors to letting him stay in the hospital for several weeks, complaining of exhaustion and flu-like symptoms.

“As great as you feel in the manic cycle, the depressive side of the equation is devastating,” Amodeo explains. “I don’t experience depression as most people understand it. I don’t feel sad or suffer from despair. What I feel is crippling fatigue and disorientation. Before I understood what was going on, I always thought I had come down with a bad case of the flu.”

Amodeo had remarried at that point, and his wife knew her husband was suffering from something far more debilitating than a fall down a flight of stairs or the flu. In fact, she insisted that doctors evaluate Amodeo for the possibility of mental illness. The doctors refused. They were convinced that Amodeo was not only of right mind, but that he was a brilliant attorney in the process of building up a extraordinary career.

It was a missed opportunity with serious consequences. One of Amodeo's law partners was an alcoholic, while the other was addicted to cocaine, and the pressure of mounting caseloads soon sent them both into a downward spiral. Amodeo had never taken a drink or used an illegal drug and did not recognize the signs of his fellow partners demise.

In typical, hypo-manic fashion, Amodeo thought he could make up for the fact by working even harder, but in no time the firm was in serious trouble. Amodeo could not keep up with the workload.

At some point the Georgia Bar began getting complaints, and a young, Atlanta prosecutor who would go on to become famous as the television host Nancy Grace decided to look into the situation. She convened two grand juries, but they did not return indictments.

“Apparently, my clients did not want me to be charged much less convicted,” Amodeo says. “I learned that they kept telling investigators that they just wanted me to concentrate on their cases. They still wanted me as their attorney.”

Nancy Grace eventually got the federal prosecutor to whip out the “never fails” wire fraud charge to scoop Amodeo up. The disruption in Amodeo's schedule, and the pressure being applied by Nancy Grace, caused Amodeo to experience a series of rapid manic-depressive cycles. Given his condition, he simply accepted a plea and spent a short time in a federal boot camp.

Remarkably, although Amodeo had been disbarred even before prison, neither the disbarment, nor being a felon, deterred extremely prominent business people from seeking Amodeo out.

What followed was a meteoric rise. Within five years, Amodeo made \$6,000,000,00 in liquidation or turnaround fees, and assembled a business network with an estimated sales just shy of a billion dollars and a value of over 400 million dollars. All told, the companies Amodeo assembled employed more than 40,000 people.

Amodeo's felony conviction notwithstanding, the men and women who were a part of Amodeo's various business ventures were nationally prominent executives, attorneys, accountants, decorated military veterans and renowned former law enforcement officers. One of the companies that Amodeo was a part of was Mirabilis. Below is a list of a few of its board members and officers:

**Richard Berman, a nationally-known attorney, who served as general counsel of Mirabilis and as Amodeo's personal counsel.**

**Laurie Holtz, Chairman of Mirabilis, headed up one of the most prestigious accounting firms in the country and was the founder of the science**

**of forensic accounting who created a discipline that led to a formal degree program.**

**Eddie Curry, the highest-ranking woman at Nestle Corporation who served as Assistant General Counsel for Nestle.**

**Paul Glover, a CPA and MBA who played a key role in the liquidation of Pan American Airlines.**

**Frank Hailstones, who was a Managing Partner at Coopers and Lybrand and the creator of Aexena Antifraud software used by dozens of major banks.**

**Tom Broadhead, who was General Counsel for CitiGroup's commercial division in the United States.**

**Jose Marrero, Deputy Commissioner for the Internal Revenue Service.**

**Kevin Billings, Head of the Presidential Protection Unit of the Secret Service.**

**Terry Carney , Lead FBI investigator for the World Trade Center attack.**

**Clint Van Zandt, headed the FBI investigation of the Waco incident.**

And there were many, many more. Again, his felony conviction notwithstanding, Amodeo also became a significant figure on the national political scene. During the Bush administration, Amodeo and his companies played a significant role in the Afghanistan war. He was responsible for ensuring the success of the “Seeds of Hope” Program in Afghanistan, delivering soybeans to replace the poppy fields. He co-sponsored the bi-annual meeting of the heads of the States of NATO. He led an attempt to restore democracy in the Democratic Republic of Congo. Former president Clinton offered Amodeo a board-of-directors position with the Global Fairness Institution.

At the peak of Amodeo’s rise, he was again surging with the energy and euphoria characteristic of a hypo-manic phase. What transpired next is an intricate and complicated matter involving tax law and business practices. It is abundantly documented on Amodeo’s websites: [TheAmodeoStory.com](http://TheAmodeoStory.com) and [Franksproof.com](http://Franksproof.com)

The gist of it is that Amodeo developed a novel plan to handle a publicly-traded company's tax burden and he was convicted of having violated a known legal duty regarding payment of taxes. This despite the fact that:

1. The IRS was aware of and approved of Amodeo's plan. The IRS was the largest beneficiary of the deferred taxes. Their acceptance of the plan is well-documented and that documentation can be found on Amodeo's websites.

2. Not one of the nationally-renowned executives, accountants, attorneys, and tax experts that went into business with Amodeo balked at Amodeo's strategy. In fact, there are numerous meetings in which they were filmed discussing the strategy and it is evident that not one of them has the slightest concern that they are engaged in something illegal.'

3. More importantly, these professionals were the officers and directors of the company that actually managed the business that did not pay taxes.

So why was Amodeo convicted for tax fraud and sentenced to 22-and-a-half years in prison?

The question becomes even more urgent when considering the fact that *not one* of the prominent executives, accountants, and attorneys who were working with Amodeo were so much as charged with a crime.

To make the matter even more troubling, while none of the executives or board members for the company in question were charged—Amodeo was charged and convicted even though he was not an owner, nor a board member, nor an officer of the Mirabilis, nor its wholly-owned subsidiary that had not paid taxes.

To be sure, Amodeo had put Mirabilis together and attracted the talent and loaned it the money to get started and was periodically a consultant—but he was not an executive or a board member, nor an employee. He did not handle the tax returns or make tax payments, either.

What happened to Amodeo, and why it happened, is a tale familiar to anyone who has ever been charged with a crime, though to the uninitiated, it is unsettling.

Once Amodeo was charged, Amodeo's attorneys told him that it was important that he cooperate with the Federal prosecutor heading up the case. Given the anxiety and pressure that resulted from being charged and the prospect of going on trial, Amodeo's mental illness swung into the depressive stage. Though it was difficult for him to work, Amodeo began to produce thousands of pages of documentation regarding Mirabilis and its dealing with the IRS and its business practices.

As Amodeo continued to amass this documentation—which included hundreds of hours of film of Mirabilis executives and board members meeting and discussing strategy—Amodeo was stunned by what he was told next.

“My attorney let me know that the Federal prosecutor did not want any further documentation,” Amodeo states. “Because what I was providing was exculpatory. Though I was suffering pretty badly with my mental illness at the time, it soon became clear that cooperation was a euphemism used by Federal prosecutors to mean: *help us convict others*. What they wanted was for me to testify against some of the high-profile executives working at Mirabilis. And by testify they wanted me to ‘spin’ or ‘outright lie’ in a manner that demonstrated the executives were guilty even if they were not .”

Amodeo now sees that he was considered “low-hanging fruit.” A convicted felon who was clearly struggling mentally, Amodeo would later realize that the Federal prosecutor, along with Amodeo’s own legal counsel, assumed Amodeo would fold.

“All I had at that point was my integrity,” Amodeo explains. “I am a person of faith in God. There was no way I was going to falsely accuse anyone of anything.”

As the case proceeded, Amodeo’s mental state appeared to worsen. His attorney used this as an excuse to escape an agreement with the prosecutor that Amodeo’s attorney had made without Amodeo’s knowledge. The attorney had the



state declare Amodeo incompetent and appoint a plenary guardian. Then the guardian mandated that Amodeo be sent to Harvard's McClean Hospital for evaluation.

When Amodeo returned from that evaluation, though the doctors at McClean warned that they had not had sufficient time to ensure Amodeo's medication regimen was what he would need, the court made the determination that Amodeo was mentally competent enough to assist counsel with a criminal case, even not competent enough to enter into contracts, make marital decisions, make medical choices or handle money.

Amodeo's attorney was deeply conflicted due to Federal prosecutors having within their power the ability to forfeit the money Amodeo used to pay his attorneys. And because some of money that was the result of the alleged crime, the government might also be able to indict the attorney for being part of a conspiracy.

Amodeo's attorneys understood that unless Amodeo "cooperated" with Federal prosecutors and helped them make a case against the high-profile executives and board members at Mirabilis, the money Amodeo was using to pay them would be seized by the government.

Amodeo had already paid \$650,000 to his attorneys, and he was to pay them another \$500,000. As the law stands, the government can seize any asset if it believes that asset was gained through the commission of a crime, and at that point, the burden

of proof is on the person who possessed the asset to prove it was not gained as part of a crime.

Had Amodeo not been medicated at a level of toxicity that was life-threatening, it would have been an easy matter for him to prove the money was not involved in any crime simply by putting forward his 2005 tax return which shows Amodeo made nearly \$5,000,000 that year.

In 2020, with his legal battle continuing, the BOP took advantage of the CARES Act and granted Amodeo home confinement release. Since being released from prison, Frank Amodeo has continued to show that even a severe mental illness and a felony record can be overcome when there is the will to do it. Part of winning this battle involves using his considerable skills to benefit those around him. Amodeo spent his time in prison helping others, and since his release this commitment has continued.

Though unable to travel due to the terms of his home confinement, Amodeo has nonetheless advised numerous professionals regarding business development and crises management, legal writing, appellate advocacy and life in general. As a result, one private investment company, which specializes in real estate development, was created to form a foundation to encourage a better civil justice system for the poor and middle class.

Amodeo's vast experience and expertise also had Amodeo occupying a key role in the non-bankruptcy restructuring of a newly completed resort that experienced significant setbacks from the COVID-19 pandemic.

Amadeo has actively advanced the career of his nephew, Anthony, and the future career of his niece, Gabrielle. He guides Anthony on how to start and manage a business, and he inspired Gabrielle to attend law school. She assists Amodeo on personal filings and other matters.

Amodeo hasn't forgotten about his fellow inmates, either. Because he has seen first-hand the way prisoners are mistreated, his insights are especially pertinent. He realizes that while there are occasions where a particular lawyer or court or prison staff member is to blame, the overwhelming majority of cases of injustice or mistreatment are due to structural defects in the criminal justice system.

In response to this, Amodeo has freely spoken with advocates who are seeking to advance criminal justice reform. Interestingly, these advocates who have sought Amodeo's advice come from both the liberal and conservative ends of the political spectrum. Given his insights and hard-won knowledge of the issues involved in such an endeavor, it is difficult to imagine a better person to do so.