

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 8:26-cr-83-KKM-LSG

CALEB WALSH

**UNITED STATES' CERTIFICATE OF INTERESTED PERSONS
AND CORPORATE DISCLOSURE STATEMENT**

I hereby disclose the following pursuant to this Court's interested person's order:

1. The name of each person, attorney, association of persons, firm, law firm, partnership, and corporation that has or may have an interest in the outcome of this action—including subsidiaries, conglomerates, affiliates, parent corporations, publicly traded companies that own 10% or more of a party's stock, and all other identifiable legal entities related to *any* party in the case:

- Gregory W. Kehoe, Acting United States Attorney
- Christopher Poor, Assistant United States Attorney
- Gregory Pizzo, Assistant United States Attorney
- David Brant, Special Agent, FDIC-OIG
- Brett Heil, Special Agent, Federal Bureau of Investigation
- Justin Wisnaskis, Special Agent, IRS-CI
- Christopher Sobcewski, Special Agent, SBA-OIG
- Caleb Walsh, Defendant
- Todd Foster, Counsel for Defendant

2. The name of every other entity whose publicly traded stock, equity, or debt may be substantially affected by the outcome of the proceedings:

None

3. The name of every other entity which is likely to be an active participant in the proceedings, including the debtor and members of the creditors' committee (or twenty largest unsecured creditors) in bankruptcy cases:

None

4. The name of each victim (individual or corporate) of civil and criminal conduct alleged to be wrongful, including every person who may be entitled to restitution:

- Celtic Bank
- BayFirst Bank [f/k/a First Home Bank]
- Harvest Small Business Finance
- MidFlorida Federal Credit Union
- MVB Bank
- U.S. Small Business Administration

I hereby certify that I am unaware of any actual or potential conflict of interest involving the district judge and magistrate judge assigned to this case and will immediately notify the Court in writing on learning of any such conflict.

Date: March 19, 2026

Respectfully submitted,

GREGORY W. KEHOE
United States Attorney

By: /s/ Christopher Poor
Christopher Poor
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U.S. v. Caleb Walsh

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CERTIFICATE OF SERVICE

I hereby certify that on March 19, 2026, I electronically filed the foregoing with the Clerk of the Court by using the CM/ECF system, which will send a notice of electronic filing to the following:

Todd Foster, Esq.

/s/ Christopher Poor

Christopher Poor

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