**§1661. Issue of bill for goods not received**

Any officer, agent or servant of a carrier who, with intent to defraud, issues or aids in issuing a bill knowing that all or any part of the goods for which such bill is issued have not been received by such carrier, or by an agent of such carrier or by a connecting carrier, or are not under the carrier's control at the time of issuing such bill, shall be guilty of a crime, and upon conviction shall be punished for each offense by a fine of not more than $5,000 or by imprisonment for not more than 5 years, or by both.

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