



Employer"). In his efforts to become CFO of the Hiring Company, YEPES informed a representative of the Search Firm that his assistance with the SEC investigation was no longer needed and that the SEC did not foresee any future actions against him. In fact, however, the SEC remained interested in interviewing YEPES in furtherance of its investigation into the Former Employer. YEPES also created and emailed false documents to the Search Firm, including: (1) a forged letter written on SEC letterhead and purportedly signed by an SEC attorney (the "SEC Attorney") saying that YEPES had provided proof of inequalities at the Former Employer; and (2) a fictitious email from the SEC Attorney to YEPES saying that YEPES had provided valuable information and that the SEC required no further information from him, wishing him "best of luck in . . . future endeavors".

YEPES also created and sent to an employee of the Search Firm an email, purporting to be written from the personal email account of the CFO of the Current Employer, saying that YEPES had discovered and disclosed irregularities with the Former Employer and was a valuable team member of the Current Employer. In fact, the CFO of the Current Employer did not write or send the emails to the Search Firm and did not know YEPES, who had been fired two years earlier.

YEPES, 41, of Miramar, Florida, is charged with three counts of wire fraud. If convicted, he faces, on each count, a maximum prison term of 20 years and maximum fine of the greater of \$250,000 or twice the gross pecuniary gain or loss from the offense.

Mr. GARCIA praised the investigative work of the Federal Bureau of Investigation and thanked the United States Securities and Exchange Commission for its assistance in the investigation.

Assistant United States Attorney MARC P. BERGER is in charge of the prosecution.

The charges contained in the Complaint are merely accusations, and the defendant is presumed innocent unless and until proven guilty.