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FILED

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

OCT 31 2019

CLERK U.S. DISTRICT COURT
WEST. DIST. OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

SUE O'NEILL

Criminal No. 19-331
(18 U.S.C. § 1343 and 26 U.S.C. § 7206(1))

INFORMATION

INTRODUCTION

The United States Attorney charges:

1. At all times material to this Information, the Defendant, SUE O'NEILL, was employed by Marco Contractors Inc. as the Controller and was responsible for, among other things, bookkeeping, payroll processing and bill payments.
2. The owners of Marco Contractors, Inc. also owned Rockerz, Inc., which was headquartered in the same building as Marco Contractors, Inc.
3. The Defendant, SUE O'NEILL, also performed accounting work for Rockerz, Inc.
4. At all times material to this Information, Marco Contractors, Inc. maintained an operating account at Citizens Bank ending in 8251 and a payroll account at Citizens Bank ending in 8405.
5. At all times material to this Information, Rockerz, Inc. maintained an operating account at PNC Bank ending in 4127.
6. At all times material to this Information, the Defendant, SUE O'NEILL, maintained a bank account at First Niagara, which later became Key Bank, ending in 4821 (hereinafter referred to as Key Bank account ending in 4821).

7. In and around December 2014, the Defendant, SUE O'NEILL, and an individual known to the United States Attorney with the initials R.G., created a limited liability company called Bulldog Contractors, LLC.

8. At all times material to this Information, Bulldog Contractors, LLC maintained bank accounts at First Niagara, which later became Key Bank ending in 5914 and 0983 (hereinafter referred to as Key Bank accounts ending in 5914 and 0983).

9. Bulldog Contractors is not, and has never been, affiliated with Marco Contractors, Inc. in any way.

COUNT 1

The United States Attorney further charges:

10. The allegations set forth in paragraphs 1 through 9 of this Information are incorporated herein as if set forth in full.

THE SCHEME AND ARTIFICE TO DEFRAUD

11. From in and around December 2009, and continuing thereafter until in and around February 2019, in the Western District of Pennsylvania and elsewhere, the Defendant, SUE O'NEILL, devised and intended to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations and promises, well knowing at the time that the pretenses, representations and promises were false and fraudulent when made.

12. It was part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, without authorization and without being entitled, issued herself additional payroll checks, drawn on Marco Contractors, Inc.'s Citizens Bank payroll account ending in 8405, and had them directly deposited into her Key Bank account ending in 4821 totaling approximately \$2,008,070.10.

13. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, manipulated Marco Contractor's payroll system to conceal the fraudulent payroll checks into her Key Bank account ending in 4821, thereby enabling her to continue the scheme.

14. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, without authorization and without being entitled, made checks payable to herself from Marco Contractors Inc.'s Citizen Bank accounts ending in 8405 and 8251, totaling approximately \$2,935.11, and deposited the checks into her Key Bank account ending in 4821.

15. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, without authorization and without being entitled, made checks payable to Bulldog

Contractors, LLC from Rockerz Inc.'s PNC Bank account ending in 4127, totaling approximately \$215,000.00, and deposited the checks into Bulldog Contractor's Key Bank accounts ending in 5914 and 0983.

16. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, without authorization and without being entitled, made checks payable to Bulldog Contractors, LLC from Marco Contractors Inc.'s Citizens Bank operating account ending in 8251, totaling approximately \$1,009,597.04, and deposited the checks into Bulldog Contractor's Key Bank account ending in 5914.

17. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, without authorization and without being entitled, wired funds from Marco Contractors, Inc.'s Citizens Bank operating account ending in 8251, totaling approximately \$5,534,113.59, to Bulldog Contractor's Key Bank account ending in 5914.

18. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, in order to conceal the payments to Bulldog Contractors, LLC, manipulated the accounts payable records to inaccurately reflect payments to legitimate Marco Contractor vendors.

19. It was further a part of the scheme and artifice to defraud that the Defendant, SUE O'NEILL, and R.G. used the funds for their own benefit and for the benefit of Bulldog Contractors, LLC by purchasing, among other things, real estate, construction equipment and high-end vehicles.

THE WIRE COMMUNICATIONS

20. On or about January 29, 2019, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, for the purpose of executing and attempting to execute the scheme and artifice to defraud, did transmit and cause to be transmitted in interstate commerce, by means of a wire communication, certain signs, signals and sounds, that is, the Defendant, SUE O'NEILL, electronically wired \$74,500.00 from Marco Contractors, Inc.'s Citizens Bank operating account ending in 8251 to Bulldog Contractor's Key Bank account ending in 5914, thereby transmitting and causing to be transmitted electronic signals originating from the Western District of Pennsylvania and traveling to Citizens Bank's servers in Rhode Island.

In violation of Title 18, United States Code, Section 1343.

COUNT 2

The United States Attorney further charges:

21. That on or about April 15, 2014, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, a resident of Sewickley, Pennsylvania, did willfully make and subscribe a Form 1040, Joint Individual Income Tax Return, for the calendar year 2013, which was verified by a written declaration that it was made under penalties of perjury and which she did not believe to be true and correct as to every material matter, in that the Form 1040, Joint Individual Income Tax Return, which was filed with the Internal Revenue Service, stated that her taxable income was \$120,404.00, whereas the Defendant, SUE O'NEILL, then and there well knew that her true taxable income was substantially more than reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 3

The United States Attorney further charges:

22. That on or about April 15, 2015, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, a resident of Sewickley, Pennsylvania, did willfully make and subscribe a Form 1040, Joint Individual Income Tax Return, for the calendar year 2014, which was verified by a written declaration that it was made under penalties of perjury and which she did not believe to be true and correct as to every material matter, in that the Form 1040, Joint Individual Income Tax Return, which was filed with the Internal Revenue Service, stated that her taxable income was \$134,777.00, whereas the Defendant, SUE O'NEILL, then and there well knew that her true taxable income was substantially more than reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 4

The United States Attorney further charges:

23. That on or about April 15, 2016, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, a resident of Sewickley, Pennsylvania, did willfully make and subscribe a Form 1040, Joint Individual Income Tax Return, for the calendar year 2015, which was verified by a written declaration that it was made under penalties of perjury and which she did not believe to be true and correct as to every material matter, in that the Form 1040, Joint Individual Income Tax Return, which was filed with the Internal Revenue Service, stated that her taxable income was \$90,168.00, whereas the Defendant, SUE O'NEILL, then and there well knew that her true taxable income was substantially more than reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 5

The United States Attorney further charges:

24. That on or about April 15, 2017, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, a resident of Sewickley, Pennsylvania, did willfully make and subscribe a Form 1040, Joint Individual Income Tax Return, for the calendar year 2016, which was verified by a written declaration that it was made under penalties of perjury and which she did not believe to be true and correct as to every material matter, in that the Form 1040, Joint Individual Income Tax Return, which was filed with the Internal Revenue Service, stated that her taxable income was \$94,419.00, whereas the Defendant, SUE O'NEILL, then and there well knew that her true taxable income was substantially more than reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 6

The United States Attorney further charges:

25. That on or about April 15, 2018, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, a resident of Sewickley, Pennsylvania, did willfully make and subscribe a Form 1040, Joint Individual Income Tax Return, for the calendar year 2017, which was verified by a written declaration that it was made under penalties of perjury and which she did not believe to be true and correct as to every material matter, in that the Form 1040, Joint Individual Income Tax Return, which was filed with the Internal Revenue Service, stated that her taxable income was \$105,021.00, whereas the Defendant, SUE O'NEILL, then and there well knew that her true taxable income was substantially more than reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT 7

The United States Attorney further charges:

26. That on or about April 15, 2019, in the Western District of Pennsylvania, the Defendant, SUE O'NEILL, a resident of Sewickley, Pennsylvania, did willfully make and subscribe a Form 1040, Joint Individual Income Tax Return, for the calendar year 2018, which was verified by a written declaration that it was made under penalties of perjury and which she did not believe to be true and correct as to every material matter, in that the Form 1040, Joint Individual Income Tax Return, which was filed with the Internal Revenue Service, stated that her taxable income was \$120,298.00, whereas the Defendant, SUE O'NEILL, then and there well knew that her true taxable income was substantially more than reported.

In violation of Title 26, United States Code, Section 7206(1).

CRIMINAL FORFEITURE ALLEGATION

1. The United States hereby gives notice to the defendant charged in Count 1 that, upon her conviction of such offense, the government will seek forfeiture in accordance with Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), which require any person convicted of such offense to forfeit any property constituting or derived from proceeds obtained directly or indirectly as a result of such offense, including but not limited to the real and personal property identified on Exhibit A, attached hereto.

2. If any of the above-described forfeitable property, as a result of any act or omission of the defendant(s):

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without

difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of such defendant up to the value of the forfeitable property described in this forfeiture allegation.


SCOTT W. BRADY
United States Attorney
PA ID NO 88352

EXHIBIT A

Real Property

60 Zassick Drive, Sewickley, PA 15143
746 Crawford Road, Pittsburgh, PA 15237
124 McBride Hill Road, Butler, PA 16002
10435 South Licking Pike, Alexandria, KY 41001
10316 Alexandria Pike, Alexandria, KY 41001
\$254,629.46 in proceeds from the sale of 612 Westland Drive, Gibsonia, PA 15044

PA Vehicles

2016 Viking Trailer, VIN 1V91V2028G1038016
2017 Cargo Express Trailer, VIN 53BCTEA28HA028461
2016 BWISE Dump Trailer, VIN 58CB1DD21GC003020
2008 Ford Truck, VIN 1FTRX14W18FB36122
2008 Ford F550 Truck with carrier, VIN 1FDAF56R58EE55006
2015 Ford Truck, VIN 1FD8W3HT7FEB35999
2015 Polaris Razor RZR900, VIN 3NSVAA876FF431025
2017 Cargo Express Trailer, VIN 53BCTEA28HA033806

KY Vehicles

2017 Polaris Razor, VIN 3NSVDK995HF916806
2015 ArcticCat Wildcat, VIN 4UF15MPV2FT301397
2019 "Box Trailer" Black Diamond 8.5x28 RR, VIN 53NBE282XK1069016
1957 Chevy Sedan 150, VIN VD570155977
2017 Cherokee Wolfpack, VIN 5ZT3CT4B6H1210091
1966 Pontiac 2D GTO, VIN 242176Z121144
2005 Harley Davidson, HDWGI, VIN 1HD1GPW165K321379
1953 Mercury Monterey, VIN 53SL43198M
2018 Freedom Trailers 8.5x28 Cargo Trailer 5200, VIN 5WKBE2826J1053318
1969 Ford 2D Mustang, VIN 9F03F205350
1998 ASVE Superformance 2D Cobra, VIN AC9CSLK1397AM1286
1978 Chevy 2T C10 Corvette, VIN 1Z87L8S410477
2008 Ford F450 Truck, VIN 1FDXW47Y58EA97674

MO Vehicles

1969 Ford Shelby GT500 Convertible, VIN 9F03R481878
1969 Shelby GT500, 2DR, VIN 9F02R482870

Construction Vehicles

Bobcat Construction Equipment with attachments; Mfr: ML; Model: T250; S/N: 525611119
Bobcat Construction Equipment with attachments; Mfr: ML; Model: 430; S/N: 563012804

Bank Accounts

Currency contained in Key Bank Account # ending in 5914, in the name of Bulldog Contractors, LLC;

Currency contained in Key Bank Savings Account # ending in 3203, in the names of Sue G. O'Neill & and individual with the initials D.O.

Currency contained in PNC Bank Account # ending in 9397 in the name of an individual with the initials R.G.

Currency contained in First National Bank Account # ending in 8418, in the names of Bulldog Contractors LLC and R.G.

Currency contained in First National Bank Account # ending in 8426 in the names of Bulldog Contractors LLC and R.G.

Other Assets

Kubota Tractor, Serial No. 62082

Various pieces of jewelry

Kiss pinball machine

Guns N' Roses pinball machine

Rob Zombie pinball machine

Steelers Season Ticket Seat License

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

Criminal No. 19-331

SUE O'NEILL

ARRAIGNMENT PLEA

Defendant SUE O'NEILL

being arraigned, pleads _____

in open Court this _____ day of

_____, 20 _____

(Defendant's Signature)

(Attorney for Defendant)

AO 455 (Rev. 01/09) Waiver of an Indictment

UNITED STATES DISTRICT COURT

for the

Western District of Pennsylvania

United States of America

v.

SUE O'NEILL

Defendant

Case No. 19-331

WAIVER OF AN INDICTMENT

I understand that I have been accused of one or more offenses punishable by imprisonment for more than one year. I was advised in open court of my rights and the nature of the proposed charges against me.

After receiving this advice, I waive my right to prosecution by indictment and consent to prosecution by information.

Date: _____

Defendant's signature

Signature of defendant's attorney

Printed name of defendant's attorney

Judge's signature

Judge's printed name and title

19-331

Johnstown _____

Related to No. _____ Judge _____
(All criminal prosecutions arising out of the same criminal transaction or series of transactions are deemed related).

CATEGORY: 1. Narcotics and Other Controlled Substances
1a. Narcotics and Other Controlled Substances
(3 or more Defendants)
2. X Fraud and Property Offenses
2a. Fraud and Property Offenses
(3 or more Defendants)
3. Crimes of Violence
4. Sex Offenses
5. Firearms and Explosives
6. Immigration
7. All Others

Defendant's name: SUE O'NEILL

Is indictment waived: X Yes ___ No

Pretrial Diversion: Yes ☒ No ☐

Juvenile proceeding: Yes ☐ X No ☒

Defendant is: Male X Female

Superseding indictment or information Yes ☒ No ☐

Previous case number: _____

If superseding, previous case was/will be:


☐ Dismissed on defendant's motion
☐ Dismissed on governments' motion
☐ After appellate action
☐ Other (explain)

County in which first offense cited occurred: Allegheny

Previous proceedings before
Magistrate Judge: _____

Case No.: _____

PLEASE INCORPORATE MAGISTRATE CASE WITH CRIMINAL CASE


LEE J. KARL
Assistant U.S. Attorney
PA ID No. 87856