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FILED

JAN 16 2020

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

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

UNITED STATES OF AMERICA

v.

RONNELL TAYLOR, JR.  
MICHAEL GALANIS  
BARRY NEALER

Criminal No.

20-17

(18 U.S.C. § 1349)

[UNDER SEAL]

INDICTMENT

The grand jury charges that:

INTRODUCTION

At all times material to this Indictment, unless otherwise alleged:

1. A "SIM Card," also known as a Subscriber Identity Module, was a device placed inside a cell phone so that it can make calls.
2. A prepaid cell phone allowed a user to pay for usage in advance without establishing a contract with a service provider. Users activated new prepaid cell phones by inserting a prepaid SIM Card into the cell phone and powering on the phone. Typically, during the activation process, the cell phone registered to the cell tower closest to where the cell phone was located.
3. Voice over Internet Protocol ("VoIP") was a technology that permitted users to make voice calls using a broadband internet connection instead of a regular (or analog) phone line. VoIP providers routed incoming and outgoing calls between the telephone network and the internet.

4. “IRS Impersonators” placed calls to victims in the United States and impersonated employees from the United States Internal Revenue Service (“IRS”). The IRS Impersonators left voicemails instructing the victims to contact the IRS at specific phone numbers. When unsuspecting victims called the numbers provided, their calls were automatically forwarded to VoIP phone numbers and routed to the IRS Impersonators, who then extorted money from the victims to pay alleged tax debts.

5. A cell tower, also called a cell site, was equipment that provided connectivity for cell phones to the telephone network.

**COUNT ONE**  
18 U.S.C. § 1349  
(Wire Fraud Conspiracy)

The grand jury further charges:

6. Paragraphs 1 through 5 above are hereby re-alleged and incorporated by reference as if fully stated herein.

**THE SCHEME**

7. From in and around March 2016, and continuing thereafter until in and around August 2017, in the Western District of Pennsylvania and elsewhere, the defendants, RONNELL TAYLOR, JR., MICHAEL GALANIS, and BARRY NEALER, knowingly and willfully did conspire, combine, confederate and agree with one another and other persons known and unknown to the grand jury, to commit an offense against the United States, that is, wire fraud in violation of Title 18, United States Code, Section 1343.

MANNER AND MEANS OF THE CONSPIRACY

8. It was part of the conspiracy that, from in and around March 2016, and continuing thereafter until in and around August 2017, in the Western District of Pennsylvania, the defendants, RONNELL TAYLOR, JR., MICHAEL GALANIS, and BARRY NEALER, activated SIM cards and programmed prepaid cell phones to automatically forward calls to VoIP phone numbers, which were then used by IRS Impersonators to defraud victims in the United States.

9. It was further part of the conspiracy that from in and around March 2016 and continuing thereafter until in and around August 2017, the defendants, RONNELL TAYLOR, JR., MICHAEL GALANIS, and BARRY NEALER, inserted the SIM cards into cell phones, activated the cell phone number associated with the SIM cards, and programmed the cell phone numbers to automatically forward calls to VoIP phone numbers, which were then used by IRS Impersonators to defraud individuals in the United States.

10. It was further part of the conspiracy that from in and around March 2016 and continuing thereafter until in and around August 2017, the IRS Impersonators placed VoIP phone calls to victims in the United States using falsified caller ID to display the phone numbers from the cell phones activated and programmed by the defendants, RONNELL TAYLOR, JR., MICHAEL GALANIS, and BARRY NEALER.

11. It was further part of the conspiracy that, from in and around March 2016 and continuing thereafter until in and around August 2017, the defendant, RONNELL TAYLOR, JR.,

a. supplied the defendants, MICHAEL GALANIS and BARRY NEALER, with prepaid SIM cards to activate;

b. instructed the defendants, MICHAEL GALANIS and BARRY NEALER, on how to activate SIM cards, and the defendants, MICHAEL GALANIS and BARRY NEALER, did in fact activate SIM cards as instructed by the defendant, RONNELL TAYLOR, JR.;

c. instructed the defendants, MICHAEL GALANIS and BARRY NEALER, on how to program the cell phone numbers associated with the SIM cards to forward calls to VoIP phone numbers;

d. directed the defendants, MICHAEL GALANIS and BARRY NEALER, as to which VoIP phone numbers to forward calls from the activated cell phone numbers, and the defendants, MICHAEL GALANIS and BARRY NEALER, did in fact program cell phone numbers to forward calls to VoIP phone numbers as directed by the defendant, RONNELL TAYLOR, JR.; and

e. paid the defendants, MICHAEL GALANIS and BARRY NEALER, to activate and program prepaid cell phones.

12. It was further part of the conspiracy that from in and around March 2016, and continuing thereafter until in and around August 2017, the defendant, RONNELL TAYLOR, JR., leased two mailboxes – Box 239 and Box 245 – from the UPS Store located at 322 Mall Boulevard, Monroeville, Pennsylvania 15146 (the “UPS Store”).

13. It was further part of the conspiracy that, from in and around March 2016, and continuing thereafter until in and around August 2017, an eBay account registered to “Ron Taylor” placed approximately nine separate purchases of SIM cards and/or cell phones from eBay sellers, which were then delivered to Box 239 at the UPS Store.

14. It was further part of the conspiracy that, in and around April 2016, the defendant, RONNELL TAYLOR, JR., instructed the defendant, BARRY NEALER, to and the defendant,

BARRY NEALER, did in fact, retrieve packages containing SIM cards from the boxes at the UPS Store leased by the defendant, RONNELL TAYLOR, JR.

15. It was further part of the conspiracy that, on or about March 7, 2016, cell phone number (720) 431-6109 was activated, and at or around said time, the cell phone registered to a cell tower located approximately 1.3 miles from the defendant RONNELL TAYLOR's residence located at 1001 Lauren Court, Jeanette, Pennsylvania 15644.

16. It was further part of the conspiracy that, on or about March 8, 2016, an individual known to the grand jury as "Victim C.B.," who resided in California, was called by an IRS Impersonator using (720) 431-6109. The IRS Impersonator directed Victim C.B. to wire money to pay an alleged tax debt. Victim C.B. thereafter wired at least approximately \$7,000 as directed by the IRS Impersonator.

17. It was further part of the conspiracy that, on or about March 29, 2016, cell phone number (434) 865-0745 was activated, and at or around said time, the cell phone registered to a cell tower located less than one mile from the defendant BARRY NEALER's residence located at 3930 Monroeville Boulevard, Monroeville, Pennsylvania 15146.

18. It was further part of the conspiracy that, on or about March 30, 2016, an individual known to the grand jury as "Victim C.H.," who resided in Michigan, was called by an IRS Impersonator using (434) 865-0745. The IRS Impersonator directed Victim C.H. to purchase stored value cards to pay an alleged tax debt. Victim C.H. thereafter purchased approximately \$2,000 in stored value cards, and provided the numbers for the stored value cards to the IRS Impersonator.

19. It was further part of the conspiracy that, on or about May 2, 2016, cell phone number (270) 535-7405 was activated, and at or around said time, the cell phone registered to a

cell tower located approximately one mile from the defendant MICHAEL GALANIS's residence located at 9101 Pine Street, Pittsburgh, Pennsylvania 15239.

20. It was further part of the conspiracy that, on or about May 6, 2016, an individual known to the grand jury as "Victim K.S.," who resided in Florida, was called by an IRS Impersonator using (270) 535-7405. The IRS Impersonator directed Victim K.S. to purchase iTunes gift cards to pay an alleged tax debt. Victim K.S. thereafter purchased \$2,000 in iTunes gift cards, and provided the numbers for the gift cards to the IRS Impersonator.

21. It was further part of the conspiracy that, on or about May 26, 2016, cell phone number (864) 634-3032 was activated, and at or around said time, the cell phone registered to a cell tower located approximately one mile from the residence of the defendant, MICHAEL GALANIS, located at 9101 Pine Street, Pittsburgh, Pennsylvania 15239.

22. It was further part of the conspiracy that, on or about June 2, 2016, an individual known to the grand jury as "Victim S.P.," who resided in North Carolina, was called by an IRS Impersonator using (864) 634-3032. The IRS Impersonator directed Victim S.P. to purchase iTunes gift cards to pay an alleged tax debt. Victim S.P. thereafter purchased approximately \$2,500 in iTunes gift cards, and provided the numbers for the gift cards to the IRS Impersonator.

23. It was further part of the conspiracy that, on or about June 30, 2016, cell phone number (413) 644-5381 was activated, and at or around said time, the cell phone registered to a cell tower located approximately one mile from the defendant MICHAEL GALANIS's residence located at 9101 Pine Street, Pittsburgh, Pennsylvania 15239.

24. It was further part of the conspiracy that, on or about July 1, 2016, an individual known to the grand jury as "Victim S.H.," who resided in Connecticut, was called by an IRS Impersonator using (413) 644-5381. The IRS Impersonator directed Victim S.H. to purchase

iTunes gift cards to pay an alleged tax debt. Victim S.H. thereafter purchased \$3,000 in iTunes gift cards, and provided the numbers for the gift cards to the IRS Impersonator.

25. It was further part of the conspiracy that, on or about August 18, 2017, cell phone number (850) 570-1429 was activated, and at or around said time, the cell phone registered to a cell tower located approximately 1.3 miles from the defendant RONNELL TAYLOR's residence located at 1001 Lauren Court, Jeanette, Pennsylvania 15644.

26. It was further part of the conspiracy that, on or about August 18, 2017, an individual known to the grand jury as "Victim J.H.," who resided in Georgia, was called by an IRS Impersonator using (850) 570-1429. The IRS Impersonator instructed Victim J.H. to purchase Target retail store gift cards to pay an alleged tax debt. Victim J.H. thereafter purchased \$2,000 in Target gift cards, and provided the numbers for the gift cards to the IRS Impersonator.

27. It was further part of the conspiracy that, on or about August 22, 2017, cell phone number (702) 209-8887 was activated, and at or around said time, the cell phone registered to a cell tower located approximately 1.3 miles from the defendant RONNELL TAYLOR's residence located at 1001 Lauren Court, Jeanette, Pennsylvania 15644.

28. It was further part of the conspiracy that, on or about August 22, 2017, an individual known to the grand jury as "Victim L.H.," who resided in California, was called by an IRS Impersonator using (702) 209-8887. The IRS Impersonator directed Victim L.H. to purchase gift cards to pay an alleged tax debt. Victim L.H. then purchased gift cards and made wire bank transfers totaling at least \$70,000, as directed by IRS Impersonators.

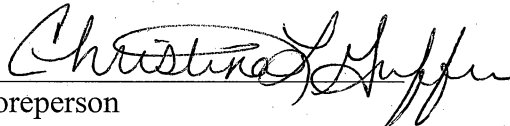
29. It was further part of the conspiracy that, on or about August 24, 2017, cell phone number (509) 362-4064 was activated, and at or around said time, the cell phone registered to a

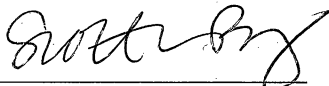
cell tower located approximately 1.3 miles from the defendant RONNELL TAYLOR's residence at 1001 Lauren Court, Jeanette, Pennsylvania 15644.

30. It was further part of the conspiracy that, on or about August 25, 2017, an individual known to the grand jury as "Victim C.M." was called by the IRS Impersonator using (509) 362-4064. The IRS Impersonator directed Victim C.M. to purchase Target retail store gift cards to pay an alleged tax debt. Victim C.M. thereafter purchased at least \$500 in Target retail store gift cards and provided the numbers for the gift cards to the IRS Impersonator.

In violation of Title 18, United States Code, Section 1349.

A True Bill,

  
Foreperson

  
SCOTT W. BRADY  
United States Attorney  
PA Bar No. 88352