

13 MAG 1590

Approved: Rosemary Nidiry
ROSEMARY NIDIRY
Assistant United States Attorney

Before: Andrew J. Peck
HONORABLE ~~KEVIN NATHANIEL FOX~~
United States Magistrate Judge
Southern District of New York

ANDREW J. PECK
UNITED STATES MAGISTRATE JUDGE
SOUTHERN DISTRICT OF NEW YORK

----- x

UNITED STATES OF AMERICA	:	<u>SEALED COMPLAINT</u>
	:	
- v. -	:	Violation of
	:	18 U.S.C. §§ 1343, 2314
INGRID LEDERHAAS-OKUN,	:	
a/k/a "Ingrid Okun,"	:	COUNTY OF OFFENSE:
	:	New York
Defendant.	:	
	:	
----- x		

SOUTHERN DISTRICT OF NEW YORK, ss.:

Elliot C. McGinnis, being duly sworn, deposes and says that he is a Special Agent with the Federal Bureau of Investigation ("FBI") and charges as follows:

COUNT ONE
(Wire Fraud)

1. From at least in or about January 2011, up to and including in or about February 2013, in the Southern District of New York and elsewhere, INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun," the defendant, having devised or intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, transmitted and caused to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, to wit, the defendant fraudulently procured and resold jewelry from an international jewelry company based in midtown Manhattan (the "Jewelry Company").

(Title 18, United States Code, Section 1343.)

COUNT TWO

(Interstate transportation of stolen property)

2. From at least in or about January 2011, up to and including in or about February 2013, in the Southern District of New York and elsewhere, INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun," the defendant, would and did transport, transmit, and transfer in interstate and foreign commerce goods, wares, merchandise, securities and moneys, of the value of \$5,000 and more, knowing the same to have been stolen, converted and taken by fraud, to wit, the defendant transported and/or caused to be transported jewelry that she had stolen from the Jewelry Company, located in Manhattan, to her home in Connecticut.

(Title 18, United States Code, Section 2314.)

The bases for my knowledge and for the foregoing charge are, in part, as follows:

3. I have been personally involved in the investigation of this matter. This affidavit is based upon my investigation, my conversations with other law enforcement agents, and my examination of reports and records. Because this affidavit is being submitted for the limited purpose of establishing probable cause, it does not include all the facts that I have learned during the course of my investigation. Where the contents of documents and the actions, statements, and conversations of others are reported herein, they are reported in substance and in part, except where otherwise indicated.

4. I have been a Special Agent with the FBI for three years. I am presently assigned to the Bank Fraud Squad of the FBI's New York Field Office. I have conducted investigations into crimes against financial institutions and other white-collar crimes and am familiar with the ways in which such crimes are commonly conducted.

The Defendant and Relevant Entities

5. The Jewelry Company is one of the world's premier high-end jewelers and is headquartered in midtown Manhattan.

6. The Jewelry Reseller is a leading international buyer and reseller of jewelry with an office in midtown Manhattan.

7. Based on my conversations with representatives of the Jewelry Company and my review of documents I have learned the

following about INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun" (OKUN), the defendant:

a. OKUN was a Vice President of Product Development at the Jewelry Company, based in midtown Manhattan, from at least in or about January 2011 until her employment was terminated on or about February 13, 2013 as part of an overall downsizing at the Jewelry Company.

b. OKUN's duties included ensuring that product designs could be manufactured. As part of her duties, OKUN had the authority to check out jewelry belonging to the Jewelry Company for work-related reasons, such as to provide the jewelry to potential manufacturers to determine the cost of production. Once such a determination was made, the jewelry would ordinarily be returned to the Jewelry Company.

c. As part of her responsibilities, OKUN also had the ability to "write off" inventory - that is, authorize the cancellation of the cost of jewelry that had been checked out if it had been rendered unusable in some way. For example, if jewelry samples from the Jewelry Company were checked out and sent to a vendor to determine the cost of production, but the jewelry was damaged in transit, the Jewelry Company would write off, or cancel the costs, of the checked-out jewelry. Usually, however, the damaged jewelry pieces would nevertheless be sent back to the Jewelry Company by the vendor to be destroyed.

d. Since at least in or about January 2011, OKUN has resided in Darien, Connecticut (the "Connecticut Address").

Overview

8. Between at least in or about January 2011 and in or about February 2013, INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun," the defendant, abused her position and authority at the Jewelry Company to check out jewelry with a retail value of over \$1.2 million. This jewelry included, among other items, numerous diamond bracelets in 18-carat gold; diamond drop and hoop earrings in platinum or 18-carat gold; diamond rings in platinum; rings with precious stones in 18-carat gold; and platinum and diamond pendants. She then sold some if not all of this jewelry to the Jewelry Reseller, receiving, directly or indirectly, in excess of \$1.3 million from the Reseller for the stolen jewelry. OKUN gave false explanations for what happened to the missing jewelry, such as claiming that she had left the jewelry at the Jewelry Company upon her departure, or claiming that it was lost or damaged.

OKUN Took Jewelry with a Retail Value of At Least \$1.2 Million from the Jewelry Company and Provided False Accounts Regarding the Whereabouts of that Jewelry

9. Based on my conversations with representatives of the Jewelry Company I have learned the following, in substance and in part:

a. On or about February 14, 2013, the day after her employment was terminated, representatives of the Jewelry Company conducted an inventory review which revealed that since in or about November 2012 INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun", had checked out approximately 165 pieces of jewelry with a collective retail value of approximately \$1.2 million, each piece valued at under \$10,000. The Jewelry Company's policy was to count every piece of inventory with a value of greater than \$25,000 every day that it was checked out. Because of OKUN's job responsibilities, she would have been aware of this policy.

b. Between on or about February 14, 2013, and on or about February 27, 2013, Jewelry Company representatives questioned OKUN by email and in a telephone interview about the inventory she had checked out. I have reviewed the email correspondence between OKUN and the Jewelry Company representatives and reviewed a summary of the telephone conversation. In those communications, OKUN acknowledged that she had in fact checked out the \$1.2 million worth of jewelry inventory and she had not returned it. However, OKUN gave inconsistent accounts about the checked-out jewelry which were contradicted by other information, as set forth below, in substance and in part:

- i. For example, on or about February 21, 2013, OKUN stated in an email (the "February 21, 2013 Email") to a representative of the Jewelry Company, regarding the missing jewelry: "As stated previously, my last day of work I left the merchandise in my office. Most pieces had just arrived. I was gathering samples for a presentation." Contrary to her representation, the records of the Jewelry Company reflect that the pieces that were missing were checked out beginning in or about November 2012, and thus had not "just arrived."
- ii. In both the February 21, 2013 Email, as well as other correspondence, OKUN claimed that she had checked out the pieces of jewelry for the

purpose of preparing a presentation for her supervisor, and that a draft PowerPoint for the presentation was saved on OKUN's office computer. However, OKUN's supervisor was unaware of any such presentation, and no draft PowerPoint related to any such presentation was found on OKUN's office computer.

- iii. In the February 21, 2013 Email OKUN indicated that she was in California, would be returning to Connecticut the following Monday, and would be available for a telephone call the following Tuesday (February 26) from Connecticut.
- iv. In a telephone conversation with representatives of the Jewelry Company on or about February 27, 2013, OKUN stated, in substance and in part, that the majority of the missing merchandise had been received from her assistant approximately two weeks earlier, on or about February 12, 2013. As noted above, the jewelry was actually checked out beginning in or about November 2012. OKUN further claimed that the checked-out jewelry was in a white envelope in the vicinity of her desk, and that corresponding printouts related to the particular pieces of jewelry were supposedly in a folder. However, shortly after OKUN's departure, representatives of the Jewelry Company searched OKUN's office and did not find any white envelope or the printouts.

c. November 2012 Write-off: In or about November 2012, following an announcement by the Jewelry Company that it was going to undertake a full physical inventory review, OKUN reported to the Jewelry Company that approximately \$1.5 million worth of jewelry which she had checked out would have to be written off. However, none of the jewelry OKUN checked out was ever returned to the Jewelry Company's stock, contrary to the usual practice.

OKUN and Her Husband Received Over \$1.3 Million from the Jewelry Reseller for Jewelry Belonging to the Jewelry Company Which OKUN or an Associate Falsely Claimed They Owned

10. Internal auditors for the Jewelry Company reviewed email messages in the Jewelry Company email account belonging to INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun", the defendant (the

"OKUN Work Email Account"). Based on my conversations with them, and my own review of contents of the OKUN Work Email Account, I have learned that the OKUN Work Email Account had received emails forwarded from a personal email account that appears to belong to OKUN (the "OKUN Personal Email Account"). Approximately eighteen of these forwarded emails were originally sent from the same entity - the Jewelry Reseller, with an address listed in midtown Manhattan - to the OKUN Personal Email Account and contained, as attachments, "Purchase Forms" recording the sale of jewelry.

11. Based on my review of the Jewelry Reseller's Purchase Forms contained in the OKUN Work Email Account, as well as documentation from the Jewelry Reseller related to INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun", the defendant, and OKUN's Husband, and conversations with representatives of the Jewelry Reseller, I have learned the following, in substance and in part:

a. In the upper left of each Purchase Form is a space for a name, address, telephone, and email address. According to representatives of the Jewelry Reseller, this space is for the name and contact information of the seller of the jewelry and the seller's mailing address. Many of the Purchase Forms I have reviewed contain the name INGRID OKUN with the Connecticut Address (her home address) hand-written in this section.

b. At the bottom of each Purchase Form is a typewritten representation: "I am selling the above listed items. They are my personal property and free of any legal encumbrances." Next to the representation is what appears to be a photocopy of a "Sign Here" Post-It sticker. The Purchase Forms I have reviewed with INGRID OKUN in the upper left as the seller contain what appears to be the signature of INGRID OKUN under this representation.

c. The Purchase Forms provide an area to list "Items," that is, the jewelry items being purchased by the Jewelry Reseller, and a column for "Amount," that is, the payment for each item, and at the bottom, the total payment.

d. Some of the Purchase Forms with INGRID OKUN listed as the seller simply have "group of jewelry" and the total payment hand-written. Others contain a more detailed itemization of the jewelry, also hand-written, sold to the Jewelry Reseller by OKUN. Still other Purchase Forms contain the same information in typed format, but without the

representation and signature described above. Where a jeweler is listed in the description of the items, the Purchase Forms list the Jewelry Company.

e. For example, a Purchase Form dated September 18, 2012, contains the following descriptions:

- (5) [Jewelry Company] plat dia bracelets
- (1) [Jewelry Company] plat/18k yg dia ring
- (3) pairs of [Jewelry Company] plat/18k yg dia earrings
- (1) [Jewelry Company] plat dia key pendant
- (1) pair of [Jewelry Company] plat dia earrings

Based on my involvement in this investigation, I believe that "plat" is shorthand for platinum, "yg" is shorthand for yellow gold, and "dia" is shorthand for diamond.

f. I have reviewed other Purchase Forms that indicate that payment was made to OKUN's Husband. Those with OKUN's Husband as a payment recipient have the name of a female with an address in Sag Harbor, New York and a Gmail email address listed as the seller ("Female-1"). Based on my review of OKUN's Work and Personal Emails, I know that Female-1 is an acquaintance of OKUN's.

g. According to representatives of the Jewelry Reseller, at times the jewelry that was provided by OKUN or Female-1 came with computer printouts that included information such as the Jewelry Company's name in the upper left hand corner; a photograph and brief description of the items; and pricing information. Based on a review by the Jewelry Company's representatives of such a printout, they are from the Jewelry Company's internal product catalogue, and are available only to Jewelry Company employees with access to the Jewelry Company's internal computer system (the "Jewelry Company's Internal Documentation").

h. According to representatives of the Jewelry Reseller, the jewelry itemized in the Purchase Forms containing OKUN's signature and listing OKUN's name as the seller was received by mail by the Jewelry Reseller at its office in midtown Manhattan. The Jewelry Reseller paid for each of these jewelry purchases from OKUN by mailing a check sent from its office in New York via Federal Express to OKUN at the Connecticut Address.

i. In total, I have reviewed approximately 31 Purchase Forms reflecting approximately 31 separate transactions

between the Jewelry Reseller and OKUN between in or about January 2011 and February 2013 which reflect that the Jewelry Reseller paid OKUN approximately \$714,585. In addition, I have reviewed approximately 43 Purchase Forms reflecting 43 separate transactions between the Jewelry Reseller and Female-1, in which OKUN's Husband was paid, resulting in approximately \$580,040 payments from the Jewelry Reseller to OKUN's Husband. All of these Purchase Forms reflect transactions involving jewelry from the Jewelry Company. Thus, in total, between in or about January 2011 and February 2013, the Jewelry Reseller paid the OKUNs approximately \$1.3 million for the Jewelry Company's jewelry.

12. I have reviewed an itemized inventory from the Jewelry Reseller summarizing its transactions with INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun," the defendant, as well as transactions with Female-1 for which OKUN's Husband received payment (the "Jewelry Reseller's Inventory"). I have compared the Jewelry Reseller's Inventory with an itemized inventory from the Jewelry Company of the jewelry that OKUN checked out since in or about November 2012 that is missing (the "Jewelry Company's Inventory"). The Jewelry Reseller's Inventory lists over 200 jewelry items sold by OKUN or Female-1, the vast majority of which match the type and description of items that OKUN checked out and are missing as indicated in the Jewelry Company's Inventory. I have also reviewed the Jewelry Company's Internal Documentation that accompanied some of the items that OKUN or Female-1 provided to the Jewelry Reseller, and these documents also reflect that the items they sold to the Jewelry Reseller match items that OKUN had checked out from the Jewelry Company which remain missing. This jewelry includes, among other items, numerous diamond bracelets in 18-carat gold; diamond drop and hoop earrings in platinum or 18-carat gold; diamond rings in platinum; rings with precious stones in 18-carat gold; and platinum and diamond pendants.

13. I have reviewed records from a bank account belonging to INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun", the defendant, and her husband (the "OKUN Bank Account"). Between in or about March 2011 and February 2013, approximately 75 checks from the Jewelry Reseller made out to either OKUN or OKUN's Husband were

deposited in the OKUN Bank Account. The checks from the Jewelry Reseller ranged in amount from approximately \$7,525 to approximately \$47,400, for a total of approximately \$1.3 million in payments.

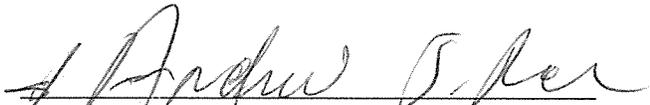
WHEREFORE, I respectfully request that an arrest warrant be issued for INGRID LEDERHAAS-OKUN, a/k/a "Ingrid Okun," the defendant, and that she be arrested and imprisoned or bailed, as the case may be.



ELLIOT C. MCGINNIS
Special Agent
Federal Bureau of Investigation

JUN 19 2013

Sworn to before me this
__ day of June 2013



UNITED STATES MAGISTRATE JUDGE
SOUTHERN DISTRICT OF NEW YORK