

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION

FILED  
12.6.2018  
CLERK, U. S. DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE, FLORIDA

UNITED STATES OF AMERICA

v.

Case No.: 3:18-cr-216-J-32JK

Ct. 1: 18 U.S.C. § 1349

Ct. 2: 18 U.S.C. § 1343

BADMUS YUSUFF ABAYOMI  
a/k/a "JACK COBHAMS" and  
"BHERDMUS HERBAYOURMEE YUSUFF"

OMO OBA ADEKUNLE ADENAIKE  
a/k/a "JASON BOURNE"  
"DANYICE KOOL" and "DANYICE TADE"

YUSUF ADESOJI ADRIS  
a/k/a "JONES KEVIN" and  
"DESOJI YSSUP YUSUFF"

ABAYOMI HABEEB OJO  
a/k/a "REMINISE WIREWIRE" and  
"YOURMIE KING"

OLAYEMI AFOLABI OJO  
a/k/a "SMITH DAVIES,"  
"OJO HOLARYEMI"  
"ALLISON ARGENT," and  
"HORLAR YEMMIE CHINKS"

AKANNI FATAI OLAIYA  
a/k/a "FATAI OSCAR" and  
"CAPO FUNDS"

SERIKI ABDULRAMON OLUWASEUN  
a/k/a "STEVEN ABU DIABY" and  
"CHIVU THANKGOD"

ADETAYO ADEKUNLE OYEMADE  
a/k/a "CAPTAIN DUDU",  
"PAUL ALLEN" and  
"TAYO KUNLE"

EDGAR RAMOS OZIL  
a/k/a "FRODO SMITH" and  
"SMITH COLE"

EMMANUEL PIUS  
a/k/a "PETER PIUS"  
"ELLA PIUS" and "EMMANUEL OSEBOMEN"

OLAIDE FATAI TIJANI  
a/k/a "TIM WOOD" and  
"TIJANI PRINCE OLAIDE"

**INDICTMENT**

The Grand Jury charges:

**COUNTS ONE**  
**18 U.S.C. § 1349**  
**(Conspiracy to Commit Wire Fraud)**

**Background**

At all times relevant to Count One of this Indictment:

1. The defendants, BADMUS YUSUFF ABAYOMI, OMO OBA ADEKUNLE ABAYOMI, YUSUF ADESOJI ADRIS, ABAYOMI HABEEB OJO, OLAYMEI AFOLABI OJO, AKANNI FATAI OLAIYA, SERIKI ABDULRAMON OLUWASEUN, ADETAYO ADEKUNLE

OYEMADE, EDGAR RAMOS OZIL, EMMANUEL PIUS, and OLAIDE FATAI TIJANI resided in or near Lagos.

2. Corporate Victim 1 was a company that provided transportation services and logistics with its headquarters in Jacksonville, Florida.

3. In addition to Corporate Victim 1, other corporations, located across the country, were targeted by the conspiracy.

4. In addition to the Corporate Victims, more than 1,300 other employees of Corporate Victim 1 had their personal identifying information, including Forms W-2, stolen, identified herein as Individual Victims.

#### **Terminology**

5. A “Business Email Compromise” is a type of fraudulent scheme targeting businesses. A business Email Compromise uses, among other things, email spoofing to obtain confidential business information. The scam is carried out by, among other things, creating spoofed email addresses that appear to be legitimate email accounts, and using that spoofed email address to fraudulently induce an employee to provide personal identifying information (PII) of other employees.

6. “Email Spoofing” refers to the act of altering an email’s information so that the email message appears to the recipient to come from a different email address than the address from which it is actually sent. A

spoofed email may also be configured so that a reply to the email is sent to yet another email account.

7. “Form W-2, Wage and Tax Statement” (“Form W-2”) is a form published by the Internal Revenue Service (“IRS”) that must be filed by nearly all employers who engage in a trade or business on behalf of their employees. A completed Form W-2 will identify an employee’s name, address, and social security number, among other personal-identifying information (collectively, “PII”).

**The Conspiracy**

8. From at least as early as in or about February 2016 through at least June 2016, in Duval County, in the Middle District of Florida, and elsewhere,

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a/k/a “JACK COBHAMS” and  
“BHERDMUS HERBAYOURMEE YUSUFF”

OMO OBA ADEKUNLE ADENAIKE  
a/k/a “JASON BOURNE”  
“DANYICE KOOL” and “DANYICE TADE”

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OLAIDE FATAI TIJANI  
a/k/a "TIM WOOD" and  
"TIJANI PRINCE OLAIDE"

the ("DEFENDANTS") did knowingly and intentionally conspire and agree with others to devise a scheme and artifice to defraud Corporate Victim 1 and others, and to obtain money and property, including Corporate Victim 1's employee information, by means of materially false and fraudulent pretenses, representations, and promises, and, for the purpose of executing the scheme

and artifice to defraud, to transmit and cause to be transmitted, by means of wire communications in interstate and foreign commerce, certain writings, signs, signals, pictures, and sounds, contrary to 18 U.S.C. § 1343.

**Goal of the Conspiracy**

9. It was the goal of the conspiracy for the DEFENDANTS and their co-conspirators to enrich themselves by using a Business Email Compromise to trick Corporate Victim 1 and other companies into emailing their employees' PII to the defendants and co-conspirators, and then using that PII to file fraudulent tax returns with the IRS which falsely claimed millions of dollars in tax refunds.

**Manner and Means of the Conspiracy**

10. It was part of the conspiracy that the DEFENDANTS, BADMUS YUSUFF ABAYOMI, OMO OBA ADEKUNLE ABAYOMI, YUSUF ADESOJI ADRIS, ABAYOMI HABEEB OJO, OLAYMEI AFOLABI OJO, AKANNI FATAI OLAIYA, SERIKI ABDULRAMON OLUWASEUN, ADETAYO ADEKUNLE OYEMADE, EDGAR RAMOS OZIL, EMMANUEL PIUS, and OLAIDE FATAI TIJANI and their co-conspirators exchanged "target lists" that detailed the names of United States corporations (Including Corporate Victim 1), the name and email address of each corporation's chief executive or chief financial officer, and the name and

email address of a payroll or human resources employee – information that the co-conspirators could use to carry out the Business Email Compromise.

11. It was further part of the conspiracy that the DEFENDANTS and their co-conspirators created spoofed email addresses. These appeared to be legitimate email addresses associated with executives of Corporate Victim 1 and other victim corporations.

12. It was further part of the conspiracy that the DEFENDANTS and their co-conspirators used spoofed email addresses to send emails to human resources and/or payroll employees at Corporate Victim 1 and other corporations. These spoofed email messages asked the employees to send Forms W-2 for other corporation employees, including the Individual Victims.

13. It was further part of the conspiracy that the DEFENDANTS and their co-conspirators received email responses from Corporate Victim 1 and other victim corporations containing Forms W-2 for employees of Corporate Victim 1 and other corporations, including the Individual Victims. The DEFENDANTS and their co-conspirators obtained Forms W-2 for over 1,300 employees of Corporate Victim 1 and tens of thousands of employees from other victim corporations.

14. It was further part of the conspiracy that, after receiving the Forms W-2 of Corporate Victim 1 and other victim corporations' employees,

the DEFENDANTS forwarded the stolen PII to each other via e-mail to allow them to perform specific tasks. These tasks included obtaining additional personally-identifiable information, such as dates of birth, tax filing status, and IRS E-File PINs for the Individual Victims and other victim corporations' employees.

15. It was further part of the conspiracy that the DEFENDANTS accessed the IRS E-File PIN website and used the personally-identifiable information it had obtained on the Corporate Victim 1 employees (including the Individual Victims) and the other victim corporations' employees to fraudulently obtain five-digit electronic filing PIN numbers. The E-File PINs were required to successfully file federal income tax returns with the IRS.

16. It was further part of the conspiracy that the DEFENDANTS created email accounts and pre-paid debit cards for employees of Corporate Victim 1 (Including the Individual Victims) and employees of the other victim corporations to use in the filing of fraudulent federal income tax returns.

17. It was further part of the conspiracy that the DEFENDANTS and their co-conspirators used the fraudulently obtained Forms W-2 and the E-File PINs to electronically file thousands of fraudulent tax returns with the IRS seeking millions of dollars in tax refunds from the United States.



18. It was further part of the conspiracy that the DEFENDANTS recruited individuals in the United States via social media and dating websites to receive the fraudulent tax refund proceeds and distribute them to the DEFENDANTS.

All in violation of 18 U.S.C. § 1349.

**COUNT TWO**  
**18 U.S.C. § 1343**  
**(Wire Fraud)**

1. The allegations set forth in Paragraphs 1 through 8 and 11 through 17 of Count One of this Indictment are hereby repeated, re-alleged, and incorporated by reference as if fully set forth herein.

2. On or about February 24, 2016 in Duval County, in the Middle District of Florida, and elsewhere,

OLAYEMI AFOLABI OJO  
a/k/a "SMITH DAVIES," "ALLISON ARGENT," and  
"HORLAR YEMMIE CHINKS"

did knowingly and intentionally devise and intend to devise a scheme and artifice to defraud and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, and, for the purpose of executing and attempting to execute the scheme and artifice, did knowingly and intentionally transmit and cause to be transmitted by means of a wire communication in interstate and foreign commerce the following

writing, sign, signal, picture, and sound by sending or causing to be sent Spoofed email from OLAYEMI AFOLABI OJO in Nigeria to an employee at Victim Company 1 in Duval County, Florida

All in violation of 18 U.S.C. §§ 1343 and 2.

**FORFEITURE**

1. The allegations contained in Counts One and Two are incorporated by reference for the purpose of alleging forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c).
2. Upon conviction of a conspiracy of the violation of 18 U.S.C. § 1343, in violation of 18 U.S.C. § 1349, the defendants, BADMUS YUSUFF ABAYOMI, OMO OBA ADEKUNLE ABAYOMI, YUSUF ADESOJI ADRIS, ABAYOMI HABEEB OJO, OLAYMEI AFOLABI OJO, AKANNI FATAI OLAIYA, SERIKI ABDULRAMON OLUWASEUN, ADETAYO ADEKUNLE OYEMADE, EDGAR RAMOS OZIL, EMMANUEL PIUS, and OLAIDE FATAI TIJANI, shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the offense.
3. If any of the property described above, as a result of any act or omission of the defendants:

- 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,

the United States shall be entitled to forfeiture of substitute property pursuant to 21 U.S.C. § 853(p), as incorporated by 28 U.S.C. § 2461(c).

A TRUE BILL,



Foreperson

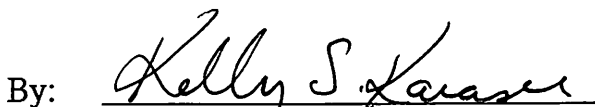
MARIA CHAPA LOPEZ  
United States Attorney

By:



JAY TAYLOR  
Assistant United States Attorney

By:



KELLY KARASE  
Assistant United States Attorney  
Deputy Chief, Jacksonville Division

No.

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**UNITED STATES DISTRICT COURT**  
Middle District of Florida  
Jacksonville Division

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THE UNITED STATES OF AMERICA

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**INDICTMENT**

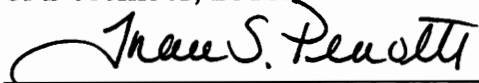
Violations: Ct. 1: 18 U.S.C. § 1349  
Ct. 2: 18 U.S.C. § 1343

A true bill,



Foreperson

Filed in open court this 6th day  
of December, 2018.



Clerk

Bail \$ \_\_\_\_\_