

FILED

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

2020 OCT -8 PM 2:15

CLERK, US DISTRICT COURT  
MIDDLE DISTRICT FLORIDA  
TAMPA, FLORIDA

UNITED STATES OF AMERICA

v.

CASE NO.

8:20cr314 To 2-555

OLUFEMI SUNDAY ODEDEYI

18 U.S.C. § 1349

a/k/a "odedola"

18 U.S.C. § 287

a/k/a "tristk3033"

18 U.S.C. § 641

IBRAHIM OLANREWAJU DAVIES

18 U.S.C. § 1028A

a/k/a "jameslotfon"

**SEALED**

a/k/a "Lanre"

INDICTMENT

The Grand Jury charges:

COUNT ONE  
(Conspiracy to commit wire fraud)

A. Introduction

At times material to this Indictment:

The Conspirators and their Roles in the Conspiracy

1. OLUFEMI SUNDAY ODEDEYI a/k/a "odedola" a/k/a "tristk3033," residing in the United Kingdom, played multiple roles in the conspiracy including obtaining unauthorized access to U.S. businesses' computer servers; participating in stealing from those servers the personally identifying information ("PII") of U.S. residents; using that information to file false and fraudulent Department of the Treasury-Internal Revenue Service

**SEALED**

Form 1040, U.S. Individual Income Tax Returns (“Form(s) 1040”) seeking income tax refunds with the Internal Revenue Service (“IRS”); and communicating with other conspirators, including conspirator DAVIES.

2. IBRAHIM OLANREWAJU DAVIES a/k/a “jameslotfon” a/k/a “Lanre,” residing in the United Kingdom, played multiple roles in the conspiracy including obtaining unauthorized access to U.S. businesses’ computer servers; participating in stealing from those servers the U.S. residents’ PII; and using that information to file false and fraudulent Forms 1040 with the IRS; and communicating with other conspirators, including conspirator ODEDEYI.

**Definitions**

3. A “server” was a computer that provided services for other computers connected to it via a computer network—i.e., a set of computers connected together locally for the purpose of sharing resources—or the internet. Servers could be physically located and accessed anywhere with a network or internet connection. A server could have been a physical or virtual machine. A physical server was a piece of computer hardware configured as a server. Multiple virtual servers could be located on a single physical server, but each virtual server’s data would be segregated from the data of the other virtual servers.

4. An “internet protocol address” or “IP address” was a unique identifier assigned to every computer on the internet or a local network, much like a phone number. An IP address could at times be used to identify the location of the computer connected to the internet.

5. Remote Desktop Protocol (“RDP”) allowed a user to connect to another computer over a network and remotely control the computer. Using RDP, an employee could remotely access his employer’s computer and network from the employee’s home or other location. However, a cybercriminal who, without authorization, obtained the necessary access information could also use RDP to compromise and remotely control a victim’s computer and network.

6. The IRS was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States, including the ascertainment, computation, assessment, and collection of federal income taxes. A Form 1040 was used by the IRS to administer United States tax laws.

7. A “means of identification” was any name or number that could be used, alone or in conjunction with any other information, to identify a specific individual, including a name, social security number, date of birth,

account number, prepaid debit card number, and credentials (e.g., a username and password).

8. A “prepaid debit card” was a card linked to an account at a financial institution, which could be used to receive deposits electronically, like a traditional bank account, and to make purchases and cash withdrawals with funds in the account, like a traditional debit card. Prepaid debit cards were accepted at any location that accepted traditional credit cards and at ATMs. Individuals filing Forms 1040 could choose to have tax refunds loaded onto prepaid debit cards. Prepaid debit cards were issued by financial institutions, the activities of which affected interstate and foreign commerce.

9. Each prepaid debit card account had a unique account number issued to it. Each prepaid debit card account also had a card validation value (“CVV”) assigned to it. The CVV was a three or four-digit code embossed or imprinted on the prepaid debit card.

**B. The Conspiracy**

10. Beginning on an unknown date, but from as early as in or around January 2017, and continuing through at least in or around August 2018, in the Middle District of Florida and elsewhere, the defendants,

OLUFEMI SUNDAY ODEDEYI,  
a/k/a “odedola,”  
a/k/a “tristk3033,” and

IBRAHIM OLANREWAJU DAVIES,  
a/k/a "jameslotfon,"  
a/k/a "Lanre,"

did knowingly combine, conspire, confederate, and agree together and with others, both known and unknown to the Grand Jury, to commit wire fraud, in violation of 18 U.S.C. § 1343.

**C. Manner and Means of the Conspiracy**

11. The manner and means by which the defendants and others sought to accomplish the objects of the conspiracy included, among others, the following:

a. It was a part of the conspiracy that the conspirators would and did obtain unauthorized access to servers often belonging to businesses, including accounting firms.

b. It was further a part of the conspiracy that, after obtaining unauthorized access to the servers, the conspirators would and did steal third parties' PII without those third parties' knowledge or permission. Those individuals were often clients of the businesses whose server(s) had been compromised.

c. It was further a part of the conspiracy that the conspirators would and did obtain prepaid debit cards.

d. It was further a part of the conspiracy that the conspirators would and did open bank accounts, often in the names of third parties.

e. It was further a part of the conspiracy that the conspirators would and did electronically file and cause to be filed false and fraudulent Forms 1040 using the PII of third parties without those third parties' knowledge or permission. These returns fraudulently sought refunds that the conspirators were not entitled to claim.

f. It was further a part of the conspiracy that the conspirators would and did direct the fraud proceeds be paid:

- i. onto prepaid debit cards held by U.S.-based conspirators; and
- ii. into bank accounts that the conspirators opened and controlled.

g. It was further a part of the conspiracy that the conspirators would and did communicate via email to share, among other information, credentials for compromised servers, stolen PII, information from fraudulent Forms 1040 filed with the IRS and the resulting refunds, information for fraudulently-opened bank accounts, physical addresses under the conspirators' control or to which the conspirators had access, prepaid debit card numbers, and bitcoin addresses.

h. It was further a part of the conspiracy that the conspirators would and did maintain records of the above information and transactions.

i. It was further a part of the conspiracy that the conspirators would and did convert the fraud proceeds to cash by, among other methods:

- i. withdrawing cash from prepaid debit cards onto which fraud proceeds had been deposited or from bank accounts into which fraud proceeds had been deposited; and
- ii. conducting purchases, including the purchase of money orders, at retail locations or online using the same debit cards.

j. It was further a part of the conspiracy that conspirators would and did use and cause to be used interstate and foreign wire communications;

k. It was further a part of the conspiracy that the conspirators would and did engage in multiple meetings, perform acts, and make statements to promote and achieve the object of the conspiracy and to misrepresent, hide, and conceal, and cause to be misrepresented, hidden, and concealed, the purpose of the conspiracy and the acts committed in furtherance thereof.

In violation of 18 U.S.C. § 1349.

**COUNTS TWO AND THREE**  
**(Filing false claims)**

12. The Grand Jury realleges and incorporates Part A (Introduction) of Count One of this Indictment as if fully set forth herein.

13. On or about the dates listed below, in the Middle District of Florida and elsewhere, the defendants,

OLUFEMI SUNDAY ODEDEYI,  
a/k/a "odedola,"  
a/k/a "tristk3033," and

IBRAHIM OLANREWAJU DAVIES,  
a/k/a "jameslotfon,"  
a/k/a "Lanre,"

aiding and abetting each other and others, knowingly and intentionally made and presented, and willfully caused to be presented, to a department and agency of the United States, that is, the United States Department of the Treasury and the IRS, an agency thereof, a claim for refund payment, knowing the claim to be false, fictitious, and fraudulent, by preparing and filing, and causing to be filed, a false, fictitious, and fraudulent Form 1040 in the name of the individual identified below:

COUNT	DATE	VICTIM	REFUND REQUESTED
<b>TWO</b>	February 13, 2017	M.S.	\$4,056
<b>THREE</b>	February 13, 2017	T.K.	\$2,784

In violation of 18 U.S.C. §§ 287 and 2.

**COUNT FOUR**  
**(Theft of public money or property)**

14. The Grand Jury realleges and incorporates by reference Part A (Introduction) of Count One of this Indictment as if fully set forth herein.

15. On or about March 2, 2017, in the Middle District of Florida and elsewhere, the defendants,

**OLUFEMI SUNDAY ODEDEYI,**  
a/k/a "odedola,"  
a/k/a "tristk3033," and

**IBRAHIM OLANREWAJU DAVIES,**  
a/k/a "jameslotfon,"  
a/k/a "Lanre,"

aiding and abetting each other and others, did knowingly and willfully embezzle, steal, purloin, and convert to the defendant's use and the use of another, more than \$1,000 of money and a thing of value of the United States and the United States Department of Treasury, a department and agency of the United States, that is, a tax refund in the amount of \$9,638 issued in the name of B.C., with the intent to deprive the United States and the United States Department of Treasury of the use and benefit of the money and thing of value.

In violation of 18 U.S.C. §§ 641 and 2.

**COUNTS FIVE THROUGH SEVEN**  
**(Aggravated Identity Theft)**

16. The Grand Jury realleges and incorporates by reference Part A (Introduction) of Count One of this Indictment as if fully set forth herein.

17. On or about the dates listed below, in the Middle District of Florida and elsewhere, the defendants,

OLUFEMI SUNDAY ODEDEYI,  
a/k/a "odedola,"  
a/k/a "tristk3033," and

IBRAHIM OLANREWAJU DAVIES,  
a/k/a "jameslotfon,"  
a/k/a "Lanre,"

aiding and abetting each other and others, did knowingly transfer, possess, and use without lawful authority, a means of identification of another person listed by his or her initials below, during and in relation to the felony offense of conspiracy to commit wire fraud, in violation of 18 U.S.C. § 1349, and theft of government funds, in violation of 18 U.S.C. § 641, knowing that such means of identification belonged to an actual person:

COUNT	DATE	MEANS OF IDENTIFICATION
FIVE	February 13, 2017	Name, address, social security number, and date of birth of victim M.S.
SIX	February 13, 2017	Name, address, social security number, and date of birth of victim T.K.

COUNT	DATE	MEANS OF IDENTIFICATION
SEVEN	March 2, 2017	Name, address, social security number, and date of birth of victim B.C.

In violation of 18 U.S.C. §§ 1028A and 2.

**FORFEITURE**

1. The allegations contained in Counts One and Four of this Indictment are incorporated by reference as if fully set forth herein for the purpose of alleging forfeitures pursuant to 18 U.S.C. § 981 and 28 U.S.C. § 2461(c).

2. Upon conviction of a conspiracy of a violation of 18 U.S.C. § 1343, in violation of 18 U.S.C. § 1349, the defendants,

OLUFEMI SUNDAY ODEDEYI,  
a/k/a "odedola,"  
a/k/a "tristk3033," and

IBRAHIM OLANREWAJU DAVIES,  
a/k/a "jameslotfon,"  
a/k/a "Lanre,"

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. Upon conviction of a violation of 18 U.S.C. § 641, the defendants,

OLUFEMI SUNDAY ODEDEYI,  
a/k/a "odedola,"  
a/k/a "tristk3033," and

IBRAHIM OLANREWAJU DAVIES,  
a/k/a "jameslotfon,"  
a/k/a "Lanre,"

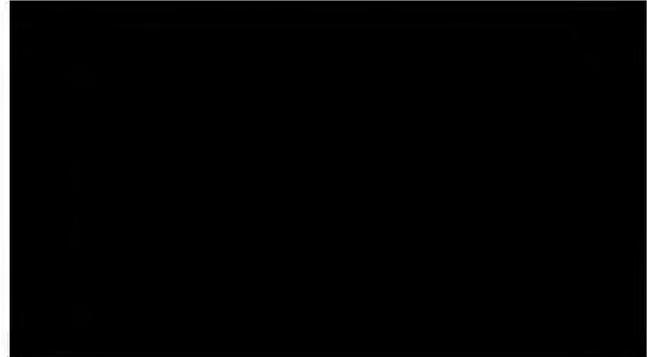
shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the violation.

4. The property to be forfeited includes, but is not limited to, an order of forfeiture in the amount of proceeds the defendant obtained from the offenses.

5. If any of the property described above, as a result of any act or omission of the defendant:

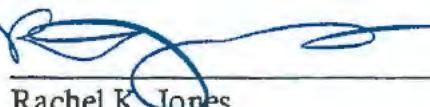
- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be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

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

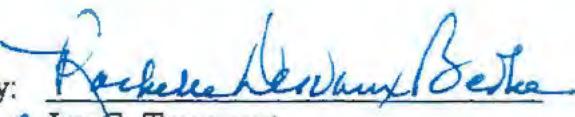


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By:

  
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Assistant United States Attorney  
Chief, Economic Crimes Section

No.

UNITED STATES DISTRICT COURT  
Middle District of Florida  
Tampa Division

THE UNITED STATES OF AMERICA

vs.

OLUFEMI SUNDAY ODEDEYI

a/k/a “odedola”

a/k/a "tristk3033"

IBRAHIM OLANREWAJU DAVIES

a/k/a "jameslotfon"

a/k/a "Lanre"

## INDICTMENT

Violations: 18 U.S.C. §§ 1349, 287, 641, and 1028A

Filed in open court this 8th day of October, 2020

**Clerk**

### Bail \$