IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Criminal Case No. 23-cr-00300-CNS-2

UNITED STATES OF AMERICA,

Plaintiff,

v.

2. VICTOR HENSHAW TOBORE a/k/a DAVID BADRU,

Defendant.

PLEA AGREEMENT AND STATEMENT OF FACTS RELEVANT TO SENTENCING

The United States of America, by and through Craig G. Fansler, Assistant United States Attorney for the United States Attorney's Office for the District of Colorado (the "government"), and the defendant, Victor Henshaw Tobore ("Tobore" or the "defendant"), personally and by counsel, Rick Kornfeld, submit the following Plea Agreement pursuant to D.C.COLO.LCrR 11.1. This agreement binds only the Criminal Division of the United States Attorney's Office for the District of Colorado and the defendant.

I. AGREEMENT

A. Defendant's Plea of Guilty:

The defendant agrees:

(1) to plead guilty to count 2 of the Indictment charging a violation of 18 U.S.C. § 1956(h) (Conspiracy to Commit Money Laundering);

(2) to waive certain appellate and collateral attack rights, as explained in

COURT EXHIBIT 1

detail below;

(3) to pay restitution to the victims of this offense in an amount to be determined at sentencing. In advance of the sentencing hearing, the parties intend to confer and endeavor to reach an agreement as to the amount of restitution;

(4) not to contest forfeiture, as more fully described below.

B. The Government's Obligations:

This agreement is made pursuant to Fed.R.Crim.P.11(c)(1)(A). The government agrees not to bring other charges against the defendant based on information currently known to the United States Attorney's Office, District of Colorado concerning the money laundering conspiracy described below. Should the plea of guilty be vacated on the motion of the defendant, the government may, in its sole discretion, file a superseding indictment.

Provided the defendant does not engage in prohibited conduct or otherwise implicate U.S.S.G. §§ 3C1.1 and 3E1.1, cmt. n.4 between the guilty plea and sentencing in this case, the government agrees that the defendant should receive a two-level reduction for acceptance of responsibility pursuant to U.S.S.G. § 3E1.1(a) and agrees to file a motion requesting that the defendant receive a one-level reduction for acceptance of responsibility pursuant to U.S.S.G. § 3E1.1(b). The government agrees to recommend a term of imprisonment not greater than the low-end of the applicable guideline range calculated by the court at sentencing.

C. Defendant's Waiver of Appeal:

The defendant is aware that 18 U.S.C. § 3742 affords the right to appeal the sentence, including the manner in which that sentence is determined. Understanding this, and in exchange for the concessions made by the government in this agreement, the defendant knowingly and voluntarily waives the right to appeal any matter in connection with this prosecution, conviction, or sentence (including the restitution order), unless it meets one of the following criteria:

(1) the sentence exceeds the maximum sentence provided in the statute of conviction, 18 U.S.C. § 1956;

(2) the sentence exceeds the top end of the advisory guideline range from the Sentencing Guidelines that applies for the defendant's criminal history (as determined by the district court) at a total offense level of **23**; or

(3) the government appeals the sentence imposed.

If the first criterion applies, the defendant may appeal only the issue of how his sentence exceeds the statutory maximum sentence. But if one of the latter two criteria apply, the defendant may appeal on any ground that is properly available in an appeal that follows a guilty plea.

The defendant also knowingly and voluntarily waives the right to challenge this prosecution, conviction, or sentence (including the restitution order) in any collateral attack (including, but not limited to, a motion brought under 28 U.S.C. § 2255). This waiver provision does not prevent the defendant from seeking relief otherwise available in a collateral attack on any of the following grounds:

(1) the defendant should receive the benefit of an explicitly retroactive change in the sentencing guidelines or sentencing statute;

(2) the defendant was deprived of the effective assistance of counsel; or

(3) the defendant was prejudiced by prosecutorial misconduct.

The defendant also waives the right to appeal any sentence imposed below or within the Guideline range upon a revocation of supervised release in this case number, except where the defendant unsuccessfully objects to the grade of violation applied by the court during the district court revocation proceedings. In that event, this waiver does not apply and the defendant may appeal the sentence imposed upon a revocation of supervised release, even if that sentence falls below or within the guideline range calculated by the court.

The defendant also waives the right to appeal the denial of any motion filed under 18 U.S.C. § 3582(c)(1)(A) where such denial rests in any part upon the court's determination that a sentence reduction is not warranted under the factors set forth in 18 U.S.C. § 3553(a). This waiver does not apply to an appeal of a denied § 3582(c)(1)(A)(i) motion where the district court, in denying the motion on § 3553(a) grounds, failed to consider the facts allegedly establishing extraordinary and compelling circumstances as part of its § 3553(a) analysis.

D. Forfeiture of Assets:

The defendant admits the forfeiture allegations. The defendant further agrees to forfeit to the United States immediately and voluntarily any and all assets and property, or portions thereof, subject to forfeiture, pursuant to 18 U.S.C. § 982(a)(1) whether in the possession or control of the United States, the defendant, the defendant's nominees, or elsewhere. The assets to be forfeited specifically include but are not limited to: (1) proceeds from the sale of property discussed in the restitution section below, and (2) a money judgment in the amount of the proceeds obtained by the conspiracy. The defendant agrees and consents to the forfeiture of these assets pursuant to any federal criminal, civil, and/or administrative forfeiture action. The defendant understands that pursuant to 18 U.S.C. § 983, the seizing agency is required to send notice in non-judicial civil forfeiture matters. Having been advised of said rights regarding notice, the defendant hereby knowingly and voluntarily waives his rights to notice being sent within the time frames in 18 U.S.C. § 983 and to having the property returned to him if notice is not sent within the prescribed time frames. The defendant further agrees to the forfeiture of any substitute assets up to the value of any property described above pursuant to 21 U.S.C. § 853(p) and Federal Rules of Criminal Procedure 32.2(e).

Forfeiture of the defendant's assets shall not be treated as satisfaction of any fine, restitution, cost of imprisonment, or any other penalty this Court may impose upon the defendant in addition to forfeiture.

The United States Attorney's Office for the District of Colorado will recommend to the Attorney General that any net proceeds derived from the sale of the judicially forfeited assets be remitted or restored to eligible victims of the offense, for which the defendant has pleaded guilty, pursuant to 18 U.S.C. § 981(e), 28 C.F.R. pt. 9, and any other applicable laws, if the legal requirements for recommendation are met and to relay any such payments made to victims through remission or restoration to the Clerk of Court to be offset against restitution. The defendant understands that the United States Attorney's Office only has authority to recommend such relief and that the final decision of whether to grant relief rests solely with the Department of Justice, which will make its decision in accordance with applicable law.

II. ELEMENTS OF THE OFFENSE

A. Count 2 (Money Laundering Conspiracy)

The parties agree that the elements of Count 2, a violation of 18 U.S.C. § 1956(h), Money Laundering Conspiracy, are as follows:

1. the defendant agreed with at least one other person to commit money laundering in violation of 18 U.S.C. § 1956(a)(1)(A)(i) (Promotion) and 18 U.S.C. Section 1956(a)(1)(B)(i) (Concealment);

2. the defendant knew the essential objectives of the conspiracy;

3. the defendant knowingly and voluntarily participated in the conspiracy; and

4. there was interdependence among the members of the conspiracy; that is, the members, in some way or manner, intended to act together for their shared mutual benefit within the scope of the conspiracy charged.

Tenth Circuit Pattern Jury Instructions for Conspiracy, § 2.19 (2021) (modified) (no 10th Circuit Pattern Instruction); *see* 18 U.S.C. § 1956(h); *United States v. Keck*, 643 F.3d 789, 794 (10th Cir. 2011); *United States v. Fishman*, 645 F.3d 1175, 1187 (10th Cir. 2011); *Whitfield v. United States*, 543 U.S. 209, 215-216 (2005) (there is no overt act requirement for a 1956(h) conspiracy).

The parties agree that the elements of the first object of the conspiracy, Money Laundering (Concealing Illegal Proceeds), a violation of 18 U.S.C. § 1956(a)(1)(B)(i), are as follows:

1. the defendant conducted a financial transaction;

2. the transaction involved the proceeds of wire fraud;

3. the defendant knew that the property involved in the financial transaction represented the proceeds of some form of unlawful activity; and

4. the defendant conducted the financial transaction knowing it was designed in whole or in part to conceal or disguise the nature, location, source, ownership, or control of the proceeds of unlawful activity.

See 10th Cir. Crim. J.I. § 2.73.1, *United States v. Gonzalez*, 918 F.3d 808, 812 (10th Cir. 2019).

The parties agree that the elements of the second object of the conspiracy, Money Laundering (Promotion), a violation of 18 U.S.C. § 1956(a)(1)(A)(i), are as follows:

1. the defendant conducted or attempted to conduct a financial transaction;

2. the transaction involved the proceeds of wire fraud;

3. the defendant knew that the property involved in the financial transaction represented the proceeds of some form of unlawful activity; and

4. the defendant conducted the financial transaction with the intent to promote the carrying on of wire fraud.

See 10th Cir. Crim. J.I. § 2.73, *United States v. Johnson*, 821 F.3d 1194, 1203 (10th Cir. 2016).

III. STATUTORY MAXIMUM SENTENCE

The maximum sentence for a violation of Count 2 of the Indictment is: not more than 20 years' imprisonment; maximum fine of not more than $500,000 or twice the value of the property involved in the transaction, whichever is greater, or both fine and imprisonment; not more than three years of supervised release; $100 mandatory victim's fund assessment fee; and restitution in an amount to be determined at the time of sentencing.

IV. COLLATERAL CONSEQUENCES

The conviction may cause the loss of civil rights, including, but not limited to, the rights to possess firearms, vote, hold elected office, and sit on a jury. The conviction may cause the defendant to be deported and removed from the United States, or confined indefinitely if there is no country to which the defendant may be deported, denied future admission into the United States, and/or to be denied citizenship.

V. STIPULATION OF FACTS

The factual basis for this plea is set forth below. Because the Court must, as part of its sentencing methodology, compute the advisory guideline range for the offense of conviction, consider relevant conduct, and consider the other factors set forth in 18 U.S.C. § 3553, additional facts may be included below which are pertinent to those considerations and computations. To the extent the parties disagree about the facts set forth below, the stipulation of facts identifies which facts are known to be in dispute at the time of the execution of the plea agreement.

This stipulation of facts does not preclude either party from presenting non-contradictory additional facts which are relevant to the Court's guideline computation, to other 18 U.S.C. § 3553 factors, or to the Court's overall sentencing decision.

The parties stipulate that the following facts are true and correct.

A. Background on Relevant Federal Programs

Between March 2020 and at least April 2021, Congress authorized emergency financial assistance to millions of Americans suffering adverse economic effects caused by the COVID-19 pandemic, including through the Economic Injury Disaster and Paycheck Protection Programs (EIDL and PPP, respectively) administered by the Small Business Administration (SBA) and by providing funding to extend and expand state unemployment insurance (UI) benefit programs. The Internal Revenue Service (IRS) paid refunds to taxpayers whose federal income tax withheld for the year exceeds the total tax they owe. During the COVID-19 pandemic, the Department of Treasury and IRS also provided Economic Impact Payments based on information provided on the previous year's tax return and deposited these payments in the same bank account that received the previous year's refund.

B. Summary of the Fraud Ring

Between March 2020 and July 2022, Ikponmwosa Erhinmwinrose and co-conspirators ("Fraud Ring") obtained more than $8,119,037 from government programs ("Wire Fraud Proceeds") by using information of identity theft victims to submit (1) fraudulent applications under the Paycheck Protection Program (PPP), Economic Injury Disaster Loan (EIDL) program, state unemployment insurance (UI) benefit programs, and (2) fraudulent tax returns to obtain tax refunds and Economic Impact payments. Fraud proceeds included:

Program	Begin and End Dates	Loss Amount	Victim
EIDL	April 2020 – Sept. 2020	$2,332,600	SBA
PPP	Feb. 2021 – June 2021	$ 5,704,967	Various
UI	At least 2020-2021	Not calculated	States included CO, IL, NJ, NY, OH, WA
Tax Refunds	April 2020-July 2022	$81,470	IRS
Total	**April 2020-July 2022**	**$8,119,037**	

C. Summary of the Money Laundering Conspiracy

Upon receipt of the Wire Fraud Proceeds, Erhinmwinrose, Nyerhovwo Agbure, Tobore, Oreoluwa Elegba, and other co-conspirators coordinated monetary transactions with the objectives to conceal and disguise the nature, location, source, ownership, and control of Wire Fraud Proceeds and to promote the carrying on of wire fraud.

D. Tobore's Role in the Conspiracy

Tobore, who also used the alias David Badru, was one of multiple "runners" whose role in the scheme was to convert the Wire Fraud Proceeds from bank accounts in other names that received the proceeds to cash and money orders that could be distributed among the co-conspirators, without the intermediate transactions being directly traceable to the Fraud Ring organizers. Erhinmwinrose, Agbure, and other co-conspirators coordinated the runners, including two runners charged in this prosecution: Tobore and Elegba.

1. Concealment money laundering through Green Dot bank accounts

One method utilized was for Erhinmwinrose and other conspirators to open Green Dot bank accounts under various names of identity theft victims including B.J., D.P, J.J., J.W., M.C., M.P., R.W., and S.R. and request disbursement of Wire Fraud Proceeds to these bank accounts and associated debit cards. Before opening Green Dot accounts, Erhinmwinrose requested from Tobore a physical mailing address. Tobore provided the mailing address for his previous apartment, to which he retained a mailbox key. Subsequently, Erhinmwinrose and other conspirators listed Tobore's previous address as the address of record for mailing debit cards and other bank communications. At least 77 Green Dot bank accounts listed Tobore's previous address as their address of record, including many established by Erhinmwinrose. Conspirators set up alerts with the U.S. Postal Service to notify Tobore when mail was delivered to his address and ready for pickup. After funds were deposited to the debit cards, Tobore, at the direction of Erhinmwinrose and other conspirators, purchased money orders from multiple retail stores and withdrew cash from banks or ATMs in close geographic proximity over a short time frame, typically for amounts at or below $3,000. Tobore then transferred the proceeds to Erhinmwinrose, less a fee of approximately five percent, as determined by Erhinmwinrose.

As one example, on July 3, 2020, the SBA disbursed $9,300 for an EIDL submitted in the name of identity theft victim M.R. to a Green Dot bank account in the name of M.C. Immediately after these funds were received, on July 7, 2020, Tobore visited four different businesses—three Kroger stores and Bank of America—to empty the M.C. account while converting the money to cash or Western Union money orders:

Date	Total Amount (incl. fee)	Transaction amount	Merchant	City	State
7/7/2020	$983.00	$983.00	BANK OF AMERICA*ALEXANDER	FRANKLIN	TN
7/7/2020	$2,506.00	$2,500.00	KROGER #596210 FRANKLIN R	BRENTWOOD	TN
7/7/2020	$2,802.64	$2,800.00	KROGER #5921203 MURFREESB	FRANKLIN	TN
7/7/2020	$3,006.00	$3,000.00	KROGER #5921203 MURFREESB	FRANKLIN	TN
Total	**$9,297.64**	**$9,283.00**			

The same Green Dot bank account was used to receive UI benefits for five identity theft victims from the State of New York on July 30, 2020 totaling $5,520. Between approximately July 31 and August 3, 2020, Tobore visited five different businesses—two Publix stores, a Kroger store, and two U.S. Bank branches—to empty the UI benefits from the M.C. Green Dot account.

2. *Erhinmwinrose provides information to Tobore to set up bank accounts used to launder funds*

Another method was for Erhinmwinrose to provide identity theft victims' information to Tobore for Tobore to establish individual and corporate bank accounts in other names to facilitate the laundering of proceeds, without transactions being directly traceable to Erhinmwinrose.[1]

As initial steps, Erhinmwinrose obtained fabricated identity documents such as drivers' licenses and fraudulently obtained corporate registrations and tax identification numbers by making false statements to state governments and the Internal Revenue Service. He then provided fabricated and fraudulent documents to Tobore so that Tobore could establish bank accounts under synthetic identities including the names Bobby Matt, Matthew Howard, and Wayne Coker. At the direction of Erhinmwinrose, Tobore established individual accounts and accounts for these individuals as owners of the fictitious entities Bobb Consulting Link, MH Trucking, and WC Construction. For example, on August 10, 2020, Erhinmwinrose emailed Tobore—using the subject line "Re: biz to open aza for victor"—the documents and information needed to open corporate bank accounts for MH Trucking and WC Construction. On August 11, 2020, Tobore used documents and information provided by Erhinmwinrose and included in this email to open an MH Trucking bank account at JPMorgan Chase Bank.

3. Erhinmwinrose provides information to Elegba to set up bank accounts used by Elegba and Tobore to coordinate laundering of funds

Erhinmwinrose also provided fabricated and fraudulent documents and information to Elegba to establish bank accounts under synthetic identities including

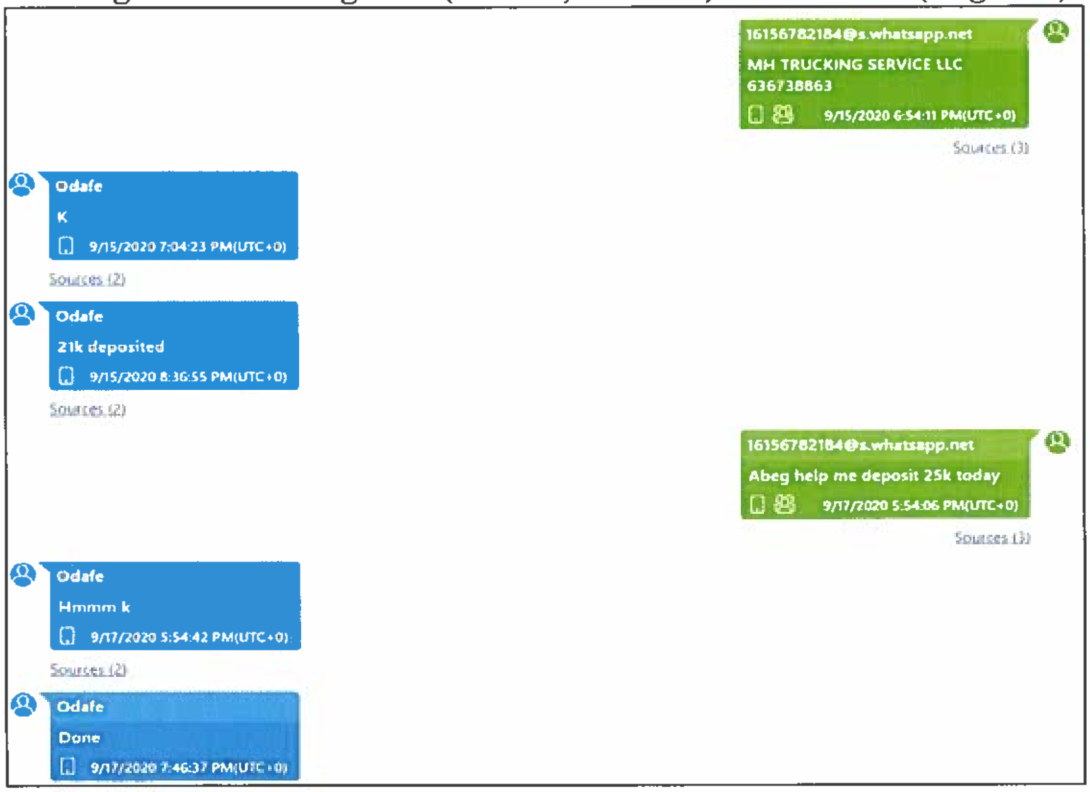
[1] Many of these accounts were established using synthetic identities, which means they used a combination of real information—such as real social security numbers—with other false information so that the resulting identity is not associated with a real person. In these circumstances, names rather than initials are used.

Anthony Reed and AR Logistics. On August 12, 2020, Elegba used these documents and information to open an AR Logistics bank account with JPMorgan Chase. On September 18, 2020, Elegba texted the bank account information to Tobore so that Tobore could deposit Wire Fraud Proceeds to the Elegba-controlled AR Logistics bank account. Following this text, Tobore deposited $71,200.47 to the Elegba-controlled account over three deposits. On September 18, 2020, Tobore deposited a $30,000 check; on September 23 and 25, 2020, Tobore made bulk deposits of money orders that had been purchased with Wire Fraud Proceeds. Tobore saved a notes file on his phone to record these three deposits and to track other monetary transactions he handled.

4. Agbure deposits money orders for Tobore to withdraw as cash

On multiple occasions, Agbure made bulk deposits of money orders purchased with Wire Fraud Proceeds to bank accounts including the MH Trucking account for Tobore to subsequently withdraw as cash. For example, on September 15, Tobore provided the bank account information for MH Trucking to Agbure. The same day, Agbure stated in a message that he deposited $21,000 in previously purchased money orders to this account:

Messages between Agbure ("Odafe," in blue) and Tobore (in green)



September 2020 MH Trucking bank statement

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION		AMOUNT
09/01	Deposit	1106214992	$6,500.00
09/04	Deposit	1106214811	27,800.00
09/08	Deposit	1946115645	31,890.00
09/11	Deposit	[illegible]	33,151.00
09/15	Deposit	1949909831	21,000.00
09/15	Deposit	[illegible]	2,000.00
09/17	Deposit	1950210184	25,000.00
09/22	Card Purchase Return	09/21 [illegible] Richfield MN Card [illegible]	42.22
09/25	Deposit	1929638357	26,880.28
09/28	Deposit	1946315878	10,000.00
Total Deposits and Additions			$184,363.50

The money orders deposited on September 15 included three $1,000 money orders purchased from a fraudulent EIDL application prepared by Erhinmwinrose for a fake business named Kathryn's Furs, submitted using the information of identity theft victim K.H. Five other money orders were purchased from these same EIDL proceeds and deposited to an individual account in the name of Matthew Howard at a different bank. After the money orders were deposited to the MH Trucking and the Matthew Howard bank accounts, Tobore withdrew the Wire Funds Proceeds as cash from various banks and ATMs over a short time period. Tobore subsequently gave the cash to Agbure or Ehrwinmwinrose, i.e. whoever directed him to obtain and cash the money orders. Tobore received approximately five percent of the proceeds as payment.

Erhinmwinrose also deposited Wire Fraud Proceeds to the MH Trucking bank account, including an October 13, 2020 cash deposit of $34,000. Erhinmwinrose messaged Tobore a photo confirming the deposit. Tobore replied the same day to confirm receipt.

5. *Agbure and Tobore coordinate additional layer of transactions for larger PPP loans*

After the conspirators began obtaining PPP loans for amounts of up to $973,850, Agbure provided business checks from bank accounts he controlled—including an account using the synthetic identity of Laurence Iyapo—to Tobore for deposit into accounts controlled by Tobore using other names. For example, after the conspirators obtained a PPP loan in the name of identity theft victim L.R. in February 2021 for the amount of $451,925, the loan proceeds were wired to the Iyapo account. Agbure transmitted these proceeds to other conspirators by writing checks to corporate entities from the Wire Fraud Proceeds, including (1) to WC Construction for $48,522 on February 22, 2021 and (2) two checks to MH Trucking totaling $18,350 on February 22 and 26, 2021. After these checks were deposited into the accounts Tobore controlled, he then visited local banks multiple times over a short time period to withdraw amounts at or below $3,000 from ATMs and amounts below $10,000 from bank tellers. Tobore subsequently gave the cash he obtained at the direction of Agbure to Agbure, and received approximately five percent of the funds as payment. In conducting these transactions, Tobore knew they were designed to conceal the nature, location, source, ownership, and control of Wire Fraud Proceeds.

6. Cash delivery to Erhinmwinrose

During the term of the conspiracy, on multiple occasions, Tobore—after moving Wire Fraud Proceeds through various accounts and converting Wire Fraud Proceeds to cash—delivered this cash to Erhinmwinrose at his automobile business, IGI Autos.

7. Tobore used Wire Fraud Proceeds to promote further criminal activity

Tobore also received instructions from Agbure and Erhinmwinrose to use Wire

Fraud Proceeds to promote the criminal conspiracy. For example:

- Tobore purchased items later used in connection with the criminal conspiracy such as mobile phone services from LycaMobile using Wire Fraud Proceeds.

- Erhinmwinrose authorized Tobore to take a commission from the Wire Fraud Proceeds he laundered. Tobore's commission was approximately five percent of the value of the funds he laundered. Tobore was directed to take his portion of the profits before he delivered the rest of the cash to Erhinmwinrose.

- In May 2020, Agbure directed Tobore to make cash deposits of Wire Fraud Proceeds to corporate bank accounts in Agbure's name to make it appear that Agbure's nonoperating businesses were receiving revenues. Shortly after these deposits, Agbure submitted EIDL applications for these same businesses and used inflated revenues on those applications.

In conducting these transactions, Tobore's intent was that the transaction would promote the carrying on of additional wire fraud that would result in additional Wire Fraud Proceeds and commissions to Tobore.

E. Knowledge of Unlawful Activity

At all relevant times, Tobore knew that the Wire Fraud Proceeds came from unlawful activity. Specifically, he knew that the Wire Fraud Proceeds came from Agbure's and Erhinmwinrose's submission of fraudulent loan applications to the SBA and to state unemployment agencies for UI benefits. Tobore's participation in the conspiracy occurred for approximately thirteen months, from approximately March 2020 until April 2021.

F. Value of Laundered Funds and Restitution

The government submits that, for purposes of § 2S1.1, the proper calculation of the value of laundered funds known at this time to be involved in the charged money laundering conspiracy is $4,084,689.22, which includes (a) Wire Fraud Proceeds obtained through tax refunds and the PPP, EIDL, and state UI programs, (b) that also were involved in laundering transactions by members of the conspiracy within the meaning of § 2S1.1 app. note 1:

Program	**Value of laundered funds involved in transactions**
PPP	$2,494,075
EIDL	$1,095,000
UI benefits (includes UI payments from CO, IL, IA, KS, NY, and RI)	$422,047
Tax refund	$73,567.22
Total	**$4,084,689.22**

The defendant may argue at sentencing that some of these laundered funds were not relevant conduct within the meaning of § 1B1.3.

With his share of the proceeds, Tobore purchased multiple properties in Nigeria. Tobore specifically agrees that the following properties were purchased with Wire Fraud Proceeds, and further agrees to place these properties for sale, and to remit all proceeds from their sale to the restitution in this case:

1. Vendor's parcel of land situated at Obagie, Unuamen Desert, measuring 13 hectares in Edo State;

2. Piece of land described as plot no. A-19 meant for the development of a 5-bedroom duplex measuring approx. 700 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja.

3. Piece of land described as plot no. A-20 meant for the development of a 5-bedroom duplex measuring approx. 800 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja;

4. Piece of land described as plot no. A-21 meant for the development of a 5-bedroom duplex measuring approx. 800 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East

Extension, in Abuja;

5. Piece of land described as plot no. A-22 meant for the development of a 5-bedroom duplex measuring approx. 800 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja;

6. Piece of land described as plot no. A-23 meant for the development of a 5-bedroom duplex measuring approx. 800 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja;

7. Piece of land described as plot no. A-24 meant for the development of a 5-bedroom duplex measuring approx. 800 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja;

8. Piece of land described as plot no. A-25 meant for the development of a 5-bedroom duplex measuring approx. 800 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja;

9. Piece of land described as plot no. A-38 meant for the development of a 5-bedroom duplex measuring approx. 700 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja; and

10. Piece of land described as plot no. A-39 meant for the development of a 5-bedroom duplex measuring approx. 700 square meters at Excellent Megacity Estates, in the Cadastral Zone 07-07, Sabon Lugbe East Extension, in Abuja.

Tobore further agrees to provide a complete accounting of each sale to the government within one month of sale.

The parties agree that Tobore regularly engaged in laundering funds over thirteen months, laundered funds from multiple individuals and government programs during that period, and was otherwise unemployed during this period. Based on these facts, the parties agree that Tobore was in the business of laundering funds within the meaning of § 2S1.1(b)(2)(C).

VI. ADVISORY GUIDELINE COMPUTATION

The parties understand that the imposition of a sentence in this matter is governed by 18 U.S.C. § 3553. In determining the particular sentence to be imposed, the Court is required to consider seven factors. One of those factors is the sentencing range computed by the Court under advisory guidelines issued by the United States Sentencing Commission. In order to aid the Court in this regard, the parties set forth below their estimate of the advisory guideline range called for by the United States Sentencing Guidelines. To the extent that the parties disagree about the guideline computations, the recitation below identifies the matters which are in dispute.

The Guideline calculation below is the good-faith estimate of the parties, but it is only an estimate. The parties understand that the government also has an independent obligation to assist the Court in making an accurate determination of the correct guideline range. To that end, the government may argue that facts identified in the presentence report, or otherwise identified during the sentencing process, affect the estimate below.

A. The parties agree that the applicable guideline is §2S1.1(a)(2) and that under §2S1.1(a)(2), the base offense level is 8 plus the number of the offense levels from the table in §2B1.1 corresponding to the value of the laundered funds. The government submits that there is an 18-level increase based on more than $3,500,000, but less than $9,500,000, which would make the base offense level 26. The defendant may argue that the value of laundered funds reasonably foreseeable to defendant is lower.

B. The defendant should receive a 4-level increase because subsection (a)(2) applies and the defendant was in the business of laundering funds. § 2S1.1(b)(2)(C).

C. If the Court finds the value of laundered funds results in an 18-level increase, the defendant should receive a 2-level reduction for role in the offense, because the loss amount greatly exceeds the defendant's personal gain from the offense and the defendant received direction from others above him in the conspiracy. § 3B1.2 app. note 3(A).

D. By the time of sentencing, the parties anticipate that the defendant will qualify for a 2-level reduction applicable to certain zero-point offenders who meet designated criteria. § 4C1.1.[2]

E. There are no victim-related adjustments, obstruction, grouping, and/or multiple-count adjustments.

F. The defendant should receive a 3-level reduction for acceptance of responsibility. § 3E1.1(b).

G. The adjusted offense level for Count 2 based on the government's calculation is 23.

H. The parties understand that the defendant's criminal history computation is tentative. The criminal history category is determined by the Court based on the defendant's prior convictions. Based on information currently available to the parties, it is estimated that the defendant's criminal history category would be I.

I. The career offender/criminal livelihood/armed career criminal adjustments would not apply.

J. The advisory guideline range resulting from these calculations is 46-57 months. However, in order to be as accurate as possible, with the criminal history category undetermined at this time, the offense level(s) estimated above could conceivably result in a range from 46 months (bottom of Category I) to 115 months (top of Category VI). The guideline range would not exceed, in any case, the statutory maximum applicable to the count of conviction.

K. Pursuant to guideline § 5E1.2, assuming the estimated offense level above, the fine range for this offense would be $20,000 to $200,000, plus applicable interest and penalties.

L. Pursuant to guideline § 5D1.2, if the Court imposes a term of supervised release, that term is at least 1 year, but not more than 3 years.

M. Pursuant to guideline §5E1.1(a)(1), the Court shall enter a restitution order for the full amount of the victims' losses.

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[2] This reduction is part of changes to the criminal history provisions of the Sentencing Guidelines expected to take effect on November 1, 2023.

The parties understand that the Court is free, upon consideration and proper application of all 18 U.S.C. § 3553 factors, to impose that reasonable sentence which it deems appropriate in the exercise of its discretion and that such sentence may be less than that called for by the advisory guidelines (in length or form), within the advisory guideline range, or above the advisory guideline range up to and including imprisonment for the statutory maximum term, regardless of any computation or position of any party on any 18 U.S.C. § 3553 factor.

VII. ENTIRE AGREEMENT

The agreement disclosed to the Court is the entire agreement. There are no other promises, agreements or "side agreements," terms, conditions, understandings, or assurances, express or implied. In entering this agreement, neither the government nor the defendant has relied, or is relying, on any other terms, promises, conditions or assurances.

1/10/24
Date

VICTOR HENSHAW TOBORE
Defendant

1/10/24
Date

RICK KORNFELD
Attorney for Defendant Victor Henshaw Tobore

1/10/24
Date

CRAIG G. FANSLER
Assistant U.S. Attorney