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**FILED**  
LOS ANGELES SUPERIOR COURT

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EXECUTIVE OFFICER/CLERK

BY

Deputy

11  
12 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
13 IN AND FOR THE COUNTY OF LOS ANGELES  
14

15 PEOPLE OF THE STATE OF CALIFORNIA,

16 Plaintiff,

17 v.

18  
19 ENYINNAYA C. OJOGHO (DOB: 01/18/1964),  
20 AKA: CHRISTIAN E. OJOGHO

21 Defendant.

Case No.

BA452999

**FELONY COMPLAINT FOR  
ARREST WARRANT**

22 The Attorney General of the State of California, through Deputies Attorney General  
23 Edward J. Skelly and Vikram Mandla, by this complaint, accuses defendant ENYINNAYA  
24 OJOGHO of the following crimes:  
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**COUNT ONE**

**[FALSE INCOME TAX RETURN]**

On or about September 15, 2011; at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a felony, to wit: 2010 California Corporation Franchise or Income Tax Return for Ojogho American Enterprises, Inc.

**COUNT TWO**

**[FALSE INCOME TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Count One: On or about September 15, 2011, at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a felony, to wit: 2010 California Corporation Franchise or Income Tax Return for A-1 Soccer Warehouse, Inc.

**COUNT THREE**

**[FALSE INCOME TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Two: On or about September 15, 2011, at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a felony, to wit: 2010 California Resident Income Tax Return.

**COUNT FOUR**

**[FALSE INCOME TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Three: On or about April 15, 2013,

1 at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO,  
2 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
3 section 19705(a)(1), a felony, to wit: 2011 California Corporation Franchise or Income Tax  
4 Return for A-1 Soccer Warehouse, Inc.

5  
6 **COUNT FIVE**

7 **[FALSE INCOME TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Four: On or about May 15, 2013,  
10 at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO,  
11 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
12 section 19705(a)(1), a felony, to wit: 2011 California Resident Income Tax Return.

13  
14 **COUNT SIX**

15 **[FALSE INCOME TAX RETURN]**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Five: On or about June 15, 2013,  
18 at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO,  
19 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
20 section 19705(a)(1), a felony, to wit: 2011 Ojogho American Enterprises, Inc.

21  
22 **COUNT SEVEN**

23 **[FALSE INCOME TAX RETURN]**

24 For a further and separate cause of action, being a different offense from but connected in  
25 its commission as the charges set forth in Counts One through Six: On or about May 15, 2013, at  
26 and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO,  
27 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
28



1 section 19705(a)(1), a felony, to wit: 2012 California Corporation Franchise or Income Tax  
2 Return for Ojogho American Enterprises, Inc.

3  
4 **COUNT EIGHT**

5 **[FALSE INCOME TAX RETURN]**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through Seven: On or about May 15, 2013,  
8 at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO,  
9 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
10 section 19705(a)(1), a felony, to wit: 2012 California Corporation Franchise or Income Tax  
11 Return for A-1 Soccer Warehouse, Inc.

12  
13 **COUNT NINE**

14 **[FALSE INCOME TAX RETURN]**

15 For a further and separate cause of action, being a different offense from but  
16 connected in its commission as the charges set forth in Counts One through Eight: On or about  
17 May 15, 2013, at and in the County of Los Angeles, State of California, defendant ENYINNAYA  
18 OJOGHO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation  
19 Code section 19705(a)(1), a felony, to wit: 2012 California Resident Income Tax Return.

20  
21 **COUNT TEN**

22 **[FALSE INCOME TAX RETURN]**

23 For a further and separate cause of action, being a different offense from but connected in  
24 its commission as the charges set forth in Counts One through Nine: On or about March 15, 2015,  
25 at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO,  
26 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
27 section 19705(a)(1), a felony, to wit: 2013 California Corporation Franchise or Income Tax  
28 Return for Ojogho American Enterprises, Inc.

**COUNT ELEVEN**

**[FALSE INCOME TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Ten: On or about March 15, 2015, at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a felony, to wit: 2013 California Corporation Franchise or Income Tax Return for A-1 Soccer Warehouse, Inc.

**COUNT TWELVE**

**[FALSE INCOME TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eleven: On or about March 15, 2015, at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a felony, to wit: 2013 California Resident Income Tax Return.

**COUNT THIRTEEN**

**[FAILURE TO FILE TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twelve: From on or about April 30, 2006 through January 31, 2007, at and in the County of Los Angeles, State of California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report, or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail to file any return or report, or supply any information, for the period January 1, 2006 through December 31, 2006, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a felony.

1 **COUNT FOURTEEN**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Thirteen: From on or about April  
5 30, 2006 through January 31, 2007, at and in the County of Los Angeles, State of California,  
6 defendant ENYINNAYA OJOGHO, being a person required to collect, account for, and pay over  
7 any tax or amount required to be withheld, for Ojogho American Enterprises, Inc., did willfully  
8 fail to collect or truthfully account for, and pay over the tax, for the period January 1, 2006  
9 through December 31, 2006, in violation of Unemployment Insurance Code section 2118.5, a  
10 felony.

11  
12 **COUNT FIFTEEN**

13 **[FAILURE TO FILE TAX RETURN]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Fourteen: From on or about April  
16 30, 2006 through January 31, 2007, at and in the County of Los Angeles, State of California,  
17 defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report,  
18 or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file any return  
19 or report, or supply any information, for the period January 1, 2006 through December 31, 2006,  
20 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
21 felony.

22  
23 **COUNT SIXTEEN**

24 **[FAILURE TO PAY TAX]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Fifteen: From on or about April  
27 30, 2006 through January 31, 2007, at and in the County of Los Angeles, State of California,  
28 defendant ENYINNAYA OJOGHO, being a person required to collect, account for, and pay over



1 any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did willfully fail to  
2 collect or truthfully account for, and pay over the tax, for the period January 1, 2006 through  
3 December 31, 2006, in violation of Unemployment Insurance Code section 2118.5, a felony.

4  
5 **COUNT SEVENTEEN**

6 **[FAILURE TO FILE TAX RETURN]**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Sixteen: From on or about April  
9 30, 2007 through January 31, 2008, at and in the County of Los Angeles, State of California,  
10 defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report,  
11 or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail to file any  
12 return or report, or supply any information, for the period January 1, 2007 through December 31,  
13 2007, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5,  
14 a felony.

15  
16 **COUNT EIGHTEEN**

17 **[FAILURE TO PAY TAX]**

18 For a further and separate cause of action, being a different offense from but connected in  
19 its commission as the charges set forth in Counts One through Seventeen: From on or about April  
20 30, 2007 through January 31, 2008, at and in the County of Los Angeles, State of California,  
21 defendant ENYINNAYA OJOGHO, being a person required to collect, account for, and pay over  
22 any tax or amount required to be withheld, for Ojogho American Enterprises, Inc., did willfully  
23 fail to collect or truthfully account for, and pay over the tax, for the period January 1, 2007  
24 through December 31, 2007, in violation of Unemployment Insurance Code section 2118.5, a  
25 felony.

1 **COUNT NINETEEN**

2 **[FAILURE TO FILE TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Eighteen: From on or about April  
5 30, 2007 through January 31, 2008, at and in the County of Los Angeles, State of California,  
6 defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report,  
7 or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file any return  
8 or report, or supply any information, for the period January 1, 2007 through December 31, 2007,  
9 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
10 felony.

11  
12 **COUNT TWENTY**

13 **[FAILURE TO PAY TAX]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Nineteen: From on or about April  
16 30, 2007 through January 31, 2008, at and in the County of Los Angeles, State of California,  
17 defendant ENYINNAYA OJOGHO, being a person required to collect, account for, and pay over  
18 any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did willfully fail to  
19 collect or truthfully account for, and pay over the tax, for the period January 1, 2007 through  
20 December 31, 2007, in violation of Unemployment Insurance Code section 2118.5, a felony.

21  
22 **COUNT TWENTY-ONE**

23 **[FAILURE TO FILE TAX RETURN]**

24 For a further and separate cause of action, being a different offense from but connected in  
25 its commission as the charges set forth in Counts One through Twenty: From on or about April  
26 30, 2008 through January 31, 2009, at and in the County of Los Angeles, State of California,  
27 defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report,  
28 or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail to file any



1 return or report, or supply any information, for the period January 1, 2008 through December 31,  
2 2008, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5,  
3 a felony.

4  
5 **COUNT TWENTY-TWO**

6 **[FAILURE TO PAY TAX]**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Twenty-One: From on or about  
9 April 30, 2008 through January 31, 2009, at and in the County of Los Angeles, State of  
10 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
11 and pay over any tax or amount required to be withheld, for Ojogho American Enterprises, Inc.,  
12 did willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
13 2008 through December 31, 2008, in violation of Unemployment Insurance Code section 2118.5,  
14 a felony.

15  
16 **COUNT TWENTY-THREE**

17 **[FAILURE TO FILE TAX RETURN]**

18 For a further and separate cause of action, being a different offense from but connected in  
19 its commission as the charges set forth in Counts One through Twenty-Two: From on or about  
20 April 30, 2008 through January 31, 2009, at and in the County of Los Angeles, State of  
21 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
22 or report, or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file  
23 any return or report, or supply any information, for the period January 1, 2008 through December  
24 31, 2008, with the intent to evade tax, in violation of Unemployment Insurance Code section  
25 2117.5, a felony.

1 **COUNT TWENTY-FOUR**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Twenty-Three: From on or about  
5 April 30, 2008 through January 31, 2009, at and in the County of Los Angeles, State of  
6 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
7 and pay over any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did  
8 willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
9 2008 through December 31, 2008, in violation of Unemployment Insurance Code section 2118.5,  
10 a felony.

11  
12 **COUNT TWENTY-FIVE**

13 **[FAILURE TO FILE TAX RETURN]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Twenty-Four: From on or about  
16 April 30, 2009 through January 31, 2010, at and in the County of Los Angeles, State of  
17 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
18 or report, or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail  
19 to file any return or report, or supply any information, for the period January 1, 2009 through  
20 December 31, 2009, with the intent to evade tax, in violation of Unemployment Insurance Code  
21 section 2117.5, a felony.

22  
23 **COUNT TWENTY-SIX**

24 **[FAILURE TO PAY TAX]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Twenty-Five: From on or about  
27 April 30, 2009 through January 31, 2010, at and in the County of Los Angeles, State of  
28 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,

1 and pay over any tax or amount required to be withheld, for Ojogho American Enterprises, Inc.,  
2 did willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
3 2009 through December 31, 2009, in violation of Unemployment Insurance Code section 2118.5,  
4 a felony.

5  
6 **COUNT TWENTY-SEVEN**

7 **[FAILURE TO FILE TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Twenty-Six: From on or about  
10 April 30, 2009 through January 31, 2010, at and in the County of Los Angeles, State of  
11 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
12 or report, or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file  
13 any return or report, or supply any information, for the period January 1, 2009 through December  
14 31, 2009, with the intent to evade tax, in violation of Unemployment Insurance Code section  
15 2117.5, a felony.

16  
17 **COUNT TWENTY-EIGHT**

18 **[FAILURE TO PAY TAX]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Twenty-Seven: From on or about  
21 April 30, 2009 through January 31, 2010, at and in the County of Los Angeles, State of  
22 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
23 and pay over any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did  
24 willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
25 2009 through December 31, 2009, in violation of Unemployment Insurance Code section 2118.5,  
26 a felony.



1 **COUNT TWENTY-NINE**

2 **[FAILURE TO FILE TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Twenty-Eight: From on or about  
5 April 30, 2010 through January 31, 2011, at and in the County of Los Angeles, State of  
6 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
7 or report, or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail  
8 to file any return or report, or supply any information, for the period January 1, 2010 through  
9 December 31, 2010, with the intent to evade tax, in violation of Unemployment Insurance Code  
10 section 2117.5, a felony.

11  
12 **COUNT THIRTY**

13 **[FAILURE TO PAY TAX]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Twenty-Nine: From on or about  
16 April 30, 2010 through January 31, 2011, at and in the County of Los Angeles, State of  
17 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
18 and pay over any tax or amount required to be withheld, for Ojogho American Enterprises, Inc.,  
19 did willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
20 2010 through December 31, 2010, in violation of Unemployment Insurance Code section 2118.5,  
21 a felony.

22  
23 **COUNT THIRTY-ONE**

24 **[FAILURE TO FILE TAX RETURN]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Thirty: From on or about April 30,  
27 2010 through January 31, 2011, at and in the County of Los Angeles, State of California,  
28 defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report,

1 or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file any return  
2 or report, or supply any information, for the period January 1, 2010 through December 31, 2010,  
3 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
4 felony.

5  
6 **COUNT THIRTY-TWO**

7 **[FAILURE TO PAY TAX]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Thirty-One: From on or about  
10 April 30, 2010 through January 31, 2011, at and in the County of Los Angeles, State of  
11 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
12 and pay over any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did  
13 willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
14 2010 through December 31, 2010, in violation of Unemployment Insurance Code section 2118.5,  
15 a felony.

16  
17 **COUNT THIRTY-THREE**

18 **[FAILURE TO FILE TAX RETURN]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Thirty-Two: From on or about  
21 April 30, 2011 through January 31, 2012, at and in the County of Los Angeles, State of  
22 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
23 or report, or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail  
24 to file any return or report, or supply any information, for the period January 1, 2011 through  
25 December 31, 2011, with the intent to evade tax, in violation of Unemployment Insurance Code  
26 section 2117.5, a felony.

1 **COUNT THIRTY-FOUR**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Thirty-Three: From on or about  
5 April 30, 2011 through January 31, 2012, at and in the County of Los Angeles, State of  
6 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
7 and pay over any tax or amount required to be withheld, for Ojogho American Enterprises, Inc.,  
8 did willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
9 2011 through December 31, 2011, in violation of Unemployment Insurance Code section 2118.5,  
10 a felony.

11  
12 **COUNT THIRTY-FIVE**

13 **[FAILURE TO FILE TAX RETURN]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Thirty-Four: From on or about  
16 April 30, 2011 through January 31, 2012, at and in the County of Los Angeles, State of  
17 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
18 or report, or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file  
19 any return or report, or supply any information, for the period January 1, 2011 through December  
20 31, 2011, with the intent to evade tax, in violation of Unemployment Insurance Code section  
21 2117.5, a felony.

22  
23 **COUNT THIRTY-SIX**

24 **[FAILURE TO PAY TAX]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Thirty-Five: From on or about  
27 April 30, 2011 through January 31, 2012, at and in the County of Los Angeles, State of  
28 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,



1 and pay over any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did  
2 willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
3 2011 through December 31, 2011, in violation of Unemployment Insurance Code section 2118.5,  
4 a felony.

5  
6 **COUNT THIRTY-SEVEN**

7 **[FAILURE TO FILE TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Thirty-Six: From on or about  
10 April 30, 2012 through January 31, 2013, at and in the County of Los Angeles, State of  
11 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
12 or report, or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail  
13 to file any return or report, or supply any information, for the period January 1, 2012 through  
14 December 31, 2012, with the intent to evade tax, in violation of Unemployment Insurance Code  
15 section 2117.5, a felony.

16  
17 **COUNT THIRTY-EIGHT**

18 **[FAILURE TO PAY TAX]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Thirty-Seven: From on or about  
21 April 30, 2012 through January 31, 2013, at and in the County of Los Angeles, State of  
22 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
23 and pay over any tax or amount required to be withheld, for Ojogho American Enterprises, Inc.,  
24 did willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
25 2012 through December 31, 2012, in violation of Unemployment Insurance Code section 2118.5,  
26 a felony.

1 **COUNT THIRTY-NINE**

2 **[FAILURE TO FILE TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Thirty-Eight: From on or about  
5 April 30, 2012 through January 31, 2013, at and in the County of Los Angeles, State of  
6 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
7 or report, or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file  
8 any return or report, or supply any information, for the period January 1, 2012 through December  
9 31, 2012, with the intent to evade tax, in violation of Unemployment Insurance Code section  
10 2117.5, a felony.

11  
12 **COUNT FORTY**

13 **[FAILURE TO PAY TAX]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Thirty-Nine: From on or about  
16 April 30, 2012 through January 31, 2013, at and in the County of Los Angeles, State of  
17 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
18 and pay over any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did  
19 willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
20 2012 through December 31, 2012, in violation of Unemployment Insurance Code section 2118.5,  
21 a felony.

22  
23 **COUNT FORTY-ONE**

24 **[FAILURE TO FILE TAX RETURN]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Forty: From on or about April 30,  
27 2013 through January 31, 2014, at and in the County of Los Angeles, State of California,  
28 defendant ENYINNAYA OJOGHO, being a person required by law, to file any return or report,

1 or to supply any information, for Ojogho American Enterprises, Inc., did willfully fail to file any  
2 return or report, or supply any information, for the period January 1, 2013 through December 31,  
3 2013, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5,  
4 a felony.

5  
6 **COUNT FORTY-TWO**

7 **[FAILURE TO PAY TAX]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Forty-One: From on or about  
10 April 30, 2013 through January 31, 2014, at and in the County of Los Angeles, State of  
11 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
12 and pay over any tax or amount required to be withheld, for Ojogho American Enterprises, Inc.,  
13 did willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
14 2013 through December 31, 2013, in violation of Unemployment Insurance Code section 2118.5,  
15 a felony.

16  
17 **COUNT FORTY-THREE**

18 **[FAILURE TO FILE TAX RETURN]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Forty-Two: From on or about  
21 April 30, 2013 through January 31, 2014, at and in the County of Los Angeles, State of  
22 California, defendant ENYINNAYA OJOGHO, being a person required by law, to file any return  
23 or report, or to supply any information, for A-1 Soccer Warehouse, Inc., did willfully fail to file  
24 any return or report, or supply any information, for the period January 1, 2013 through December  
25 31, 2013, with the intent to evade tax, in violation of Unemployment Insurance Code section  
26 2117.5, a felony.



1 **COUNT FORTY FOUR**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Forty-Three: From on or about  
5 April 30, 2013 through January 31, 2014, at and in the County of Los Angeles, State of  
6 California, defendant ENYINNAYA OJOGHO, being a person required to collect, account for,  
7 and pay over any tax or amount required to be withheld, for A-1 Soccer Warehouse, Inc., did  
8 willfully fail to collect or truthfully account for, and pay over the tax, for the period January 1,  
9 2013 through December 31, 2013, in violation of Unemployment Insurance Code section 2118.5,  
10 a felony.

11  
12 **SPECIAL ALLEGATION ONE**

13 **TAKING IN EXCESS OF \$1,300,000**

14 **PENAL CODE SECTION 12022.6(a)(3)**

15 It is further alleged, pursuant to Penal Code Sections 12022.6(a)(3), that in commission of  
16 the offenses set forth in Counts One through Forty-Four, defendant ENYINNAYA OJOGHO,  
17 with the intent to do so, took, damaged and destroyed property of a value exceeding one million  
18 three hundred thousand dollars (\$1,300,000).

19  
20 **SPECIAL ALLEGATION TWO**

21 **WHITE COLLAR CRIME ENHANCEMENT IN EXCESS OF \$500,000**

22 **PENAL CODE SECTION 186.11(a)(2)**

23 It is further alleged, pursuant to Penal Code Section 186.11(a)(2), that the offenses set forth  
24 in Counts One through Forty-Four, are related felonies, a material element of which is fraud,  
25 which involve a pattern of related felony conduct, and the pattern of related felony conduct  
26 involves the taking of more than five hundred thousand dollars (\$500,000).

27 NOTICE: A conviction of this offense excludes defendant from a sentence of  
28 imprisonment in the county jail pursuant to Penal Code section 1170(h).


DECLARATION

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: 8/28/17

XAVIER BECERRA  
Attorney General of the State of California

By:

  
VIKRAM MANDLA  
Deputy Attorney General  
*Attorney for Plaintiff*