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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. **08-20675-CR-ALTONAGA/BROWN**
18 U.S.C. § 1349

UNITED STATES OF AMERICA

vs.

**CARLOS DE CESPEDES and
JORGE DE CESPEDES,**

Defendants.

INFORMATION

The United States Attorney charges that:

GENERAL ALLEGATIONS

At various times relevant to this Information:

The Defendants, Their Co-Conspirators, and Relevant Entities

1. The Pharmed Group, Corp. (hereinafter "Pharmed"), is a Florida corporation doing business in Miami-Dade County, Florida, among other things, as a medical supply company. Defendant **CARLOS DE CESPEDES** is the Chief Executive Officer and a Director of Pharmed. Defendant **JORGE DE CESPEDES** is the President and a Director of Pharmed. Together, **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** owned the majority of the stock of Pharmed, and exercised control over all aspects of its business operations. A co-conspirator known to the United States Attorney, identified herein as Co-Conspirator B, also held a position of authority at Pharmed.

2. Kaufman Medical Products, Inc., d/b/a KMP Trading (hereinafter “Kaufman Medical”), was a Florida corporation doing business in Miami-Dade County, Florida. From March 16, 2001 to December 31, 2004, **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** operated and controlled Kaufman Medical through a close business associate, who was registered as the company’s sole officer and director. **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** controlled the bank account of Kaufman Medical. On January 1, 2005, Kaufman Medical changed its name to Medical Consulting of America Corporation (“MCA Corporation”), and **JORGE DE CESPEDES** registered as the company’s President and Director.

3. Hospital Consulting of America, LLC (“Hospital Consulting”) was a Florida Limited Liability Company doing business in Miami-Dade County, Florida. **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** were the sole managers of Hospital Consulting, and controlled its bank account.

4. Kendall Healthcare Group Ltd., d/b/a/ Kendall Regional Medical Center (hereinafter referred to as “KRMC”), is an acute care hospital located in Miami-Dade County, Florida, and a subsidiary of HCA, Inc. (hereinafter referred to as “HCA”), a for-profit corporation that operates hospitals throughout the United States. From in or around January 2001 through in or around June 2007, Pharmed had a vendor contract to supply medical supplies to KRMC.

5. Co-conspirator Joanna Delfel was employed by HCA at the HCA East Florida Consolidated Supply Center (hereinafter referred to as “Supply Center”) as a Supply Center buyer. The Supply Center is responsible for ordering all hospital supplies for KRMC. Prior to becoming a buyer, Delfel was employed by KRMC as an inventory analyst for the operating room (hereinafter “OR”).

6. Co-conspirator Victor Garcia was employed by KRMC as an inventory control analyst in the OR. Garcia's job duties, among other things, included managing the medical supply inventory levels of the OR.

7. Co-conspirator Sylvia Oramas was employed by KRMC in its housekeeping department and formerly served as the director of materials management at KRMC. Oramas also is the co-owner of SoHo Marketing, Inc.

8. SoHo Marketing, Inc. (hereinafter "SoHo Marketing"), is a Florida corporation, purportedly doing business in Miami-Dade County, Florida. Sylvia Oramas, a director and co-owner of the company, incorporated SoHo on or about March 22, 2001. SoHo's business address was the primary residence of Oramas. SoHo was a shell corporation which did no legitimate business.

9. Gator Sports Collectibles, Inc. (hereinafter "Gator Sports"), is a Florida corporation purportedly doing business in Miami-Dade County, Florida as a sports memorabilia company. In addition to her corporate position at Pharmed, Co-Conspirator B was employed as a corporate officer for Gator Sports throughout the charged conspiracy.

KRMC's Medical Supply Purchasing System

10. The Supply Center is an HCA entity that arranges for the distribution of medical supplies and items to affiliated local area hospitals, including KRMC. KRMC requisitioned the Supply Center on an as-needed basis for medical supplies and items. Some of these regularly-used items were purchased by the Supply Center from vendors and kept in regular stock; lesser-used items were purchased by the Supply Center from vendors only when specifically requested by an HCA-affiliated hospital.

11. The Supply Center and KRMC used a computerized supply management and resource tracking system, known by the acronym “SMART,” for all of its medical supply orders and purchases. Computer entries into the SMART system were routed interstate by means of wire signals from the Supply Center, located in the Southern District of Florida, to an HCA computer server located in Nashville, Tennessee.

12. Supply Center vendors were logged into SMART and given preferred provider status for certain regularly-ordered medical items. Any subsequent supply requisition for a regularly-ordered item automatically would link together the supply item number and the relevant preferred provider. A special function allowed a Supply Center buyer to bypass a preferred vendor when that vendor could not provide the item as needed. In cases of emergency need, a Supply Center buyer could place an order without creating a requisition form; however, hard copy documentation then was supposed to be sent to the Supply Center justifying the special order. These types of special orders were to be placed rarely.

13. The SMART system also tracked the receipt of requisitioned supplies at HCA-affiliated hospitals. Medical supplies were delivered to a hospital’s receiving area where a receiving clerk would verify the receipt and quantity of every purchase order item. A clerk then entered this information into SMART. All of the receiving clerks were supervised by an onsite Supply Center receiving director.

14. The SMART system restricted user access based on a user’s job classification and duties. System users received individual user identification codes (hereinafter “User ID’s). In order to log into the system with an User ID, an employee also was required to enter an individual

password which was to be kept confidential. These safeguards were designed to restrict employees from accessing the system to perform unauthorized job duties.

15. Joanna Delfel, as a Supply Center buyer, was authorized to process SMART requisition orders from affiliated hospitals and to place special orders for non-stocked items. She was not authorized to register supplies as “received” once requested items were delivered to an area hospital such as KRMC.

16. Victor Garcia, as KRMC’s OR inventory analyst, was authorized to maintain the inventory levels of the OR. He was neither authorized to register supplies as having been “received” by KRMC nor to perform any Supply Center purchasing functions.

CONSPIRACY TO COMMIT WIRE FRAUD
(18 U.S.C. § 1349)

17. Paragraphs 1 through 16 of the General Allegations section of this Information are realleged and incorporated as though fully set forth herein.

18. From in or around January 2001 through in or around June 2007, in Miami-Dade County, in the Southern District of Florida, the defendants,

CARLOS DE CESPEDES and
JORGE DE CESPEDES,

did willfully, that is, with the intent to further the object of the conspiracy, and knowingly combine, conspire, confederate and agree with Co-Conspirator B, Sylvia Oramas, Joanna Delfel, Victor Garcia, and others known and unknown to the United States Attorney, to violate Title 18, United States Code, Section 1343, that is, to knowingly and with intent to defraud, 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, knowing that they were false and

fraudulent when made, and knowingly causing to be transmitted by means of wire communication in interstate commerce, any writings, signs or signals, for the purpose of executing the scheme and artifice.

PURPOSE OF THE CONSPIRACY

19. It was the purpose of the scheme and artifice for the defendants and their co-conspirators to defraud money from KRMC and unlawfully enrich themselves by, among other things: (a) creating fraudulent purchase orders through the Supply Center's requisition system for medical supplies that never were intended to be nor actually delivered to KRMC; (b) falsely recording those medical supply orders as having been received in full by KRMC, thereby causing KRMC to issue payment in full for these never-delivered supplies to Pharmed; (c) concealing the fraudulent purchase orders by creating false documents and records, including shipping invoices; and (d) diverting the fraud proceeds to themselves, to personal associates, and to co-conspirators, oftentimes through shell corporations.

MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which the defendants and their co-conspirators sought to accomplish the object and purpose of the conspiracy, included, among others, the following:

20. At least as early as January 2001, **JORGE DE CESPEDES** met with Sylvia Oramas, a longtime business associate, to discuss a purchase order fraud scheme which took advantage of Pharmed's vendor relationship with KRMC. As a result of this discussion, **JORGE DE CESPEDES** and Sylvia Oramas agreed to a scheme wherein Pharmed would receive payment from KRMC for various medical supplies that were fraudulently ordered, and never actually delivered.

21. On or about March 16, 2001, **JORGE DE CESPEDES** and **CARLOS DE CESPEDES** caused an associate to incorporate Kaufman Medical in the State of Florida on their behalf. **JORGE DE CESPEDES** and **CARLOS DE CESPEDES** knew and understood that Kaufman Medical was a shell company, and that one of its primary functions would be to conceal the KRMC purchase order fraud scheme, and the distribution of the fraud proceeds.

22. Following discussions with **JORGE DE CESPEDES** regarding the distribution of the KRMC purchase order fraud proceeds, Sylvia Oramas incorporated SoHo in the State of Florida on March 22, 2001. **JORGE DE CESPEDES** and Sylvia Oramas understood that SoHo would not provide any legitimate business services, and would function solely as shell company to transfer and conceal the transfer of the KRMC fraud proceeds, generated by the phony billings, to Oramas and other co-conspirators for their personal use and benefit. Oramas maintained SoHo as an active Florida corporation by paying annual fees and filing Uniform Business Reports with the Florida Secretary of State.

23. Following her initial discussion with **JORGE DE CESPEDES**, Sylvia Oramas met with Joanna Delfel and Victor Garcia, who had access to the Supply Center's SMART system, and who agreed to participate in the purchase order fraud scheme.

24. Victor Garcia and Joanna Delfel created fraudulent KRMC medical supply purchase orders, using the special order requisition functions of the Supply Center's SMART system, for the phony purchase of various medical supplies from Pharmed. These supplies were never intended to be nor actually delivered to KRMC. Delfel gave Garcia her User ID and password so that Garcia could access the SMART system and place the phony supply orders. Over the course of the

conspiracy, Delfel and Garcia placed between \$2.5 million and \$7.0 million of fake purchase orders for Pharmed supplies.

25. Co-Conspirator B, with the knowledge and consent of **JORGE DE CESPEDES** and **CARLOS DE CESPEDES**, facilitated the placement of phony purchase orders by, among other things, furnishing supply related information to Delfel and Garcia, including the type and quantity of medical supplies to be ordered.

26. Victor Garcia improperly acquired the User ID and password of the Supply Center receiving director who was onsite at KRMC. Using this information, Garcia logged into the SMART system and recorded the supplies requested in the fraudulent KRMC purchase orders as having been received in full by KRMC. Garcia also supplied the User ID of the Supply Center receiving director to Joanna Delfel. Using this information, Delfel, on occasion, logged into the SMART system and recorded supplies requested in fraudulent KRMC purchase orders as having been received in full by KRMC.

27. Co-Conspirator B, with the knowledge and consent of **JORGE DE CESPEDES** and **CARLOS DE CESPEDES**, facilitated the fraud scheme by emailing fraudulent shipping invoices to the work email accounts of Victor Garcia and Joanna Delfel, purporting to show that the phony Pharmed medical supplies had been delivered to KRMC.

28. On or about June 14, 2001, Gator Sports filed for reinstatement as a Florida corporation having last filed an annual report in 1998. From in or around June 2001, through in or around May 2007, Gator Sports sold a small inventory of sports memorabilia, but otherwise conducted little legitimate business. Rather, Gator Sports functioned primarily as a shell corporation

to transfer and conceal the transfer of the KRMC fraud proceeds, generated by the phony billings, to Co-Conspirator B, Joanna Delfel, Victor Garcia, and others for their personal use and benefit.

29. On or about March 17, 2005, **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** formed Hospital Consulting as a limited liability company in the State of Florida. **JORGE DE CESPEDES** and **CARLOS DE CESPEDES** knew and understood that Hospital Consulting was a shell company, and that one of its primary functions would be to conceal the KRMC purchase order fraud scheme, and the distribution of the fraud proceeds.

29. **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** caused the deposit of the KRMC fraud proceeds at Pharmed, and then transferred the proceeds from Pharmed to Kaufman Medical and Hospital Consulting using bogus intercompany transactions.

30. **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** transferred, and caused the transfer of, KRMC fraud proceeds from Kaufman Medical to SoHo Marketing via corporate checks, knowing that SoHo would, in turn, distribute such fraud proceeds to Co-Conspirator B, and other conspirators inside KRMC and the Supply Center. Either **CARLOS DE CESPEDES** or **JORGE DE CESPEDES** personally signed all of the corporate checks payable to SoHo Marketing from Kaufman Medical.

31. Sylvia Oramas transferred, and caused the transfer of, KRMC fraud proceeds from SoHo's corporate bank account at Ocean Bank to, among others, herself, Joanna Delfel, Victor Garcia, and Co-Conspirator B.

32. **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** transferred, and caused the transfer of, KRMC fraud proceeds from Kaufman Medical and Hospital Consulting to Gator Sports, knowing that Gator Sports would, in turn, distribute such fraud proceeds to Co-Conspirator B and other conspirators inside KRMC and the Supply Center. Either **CARLOS DE CESPEDES** or **JORGE DE CESPEDES** personally signed all of the corporate checks payable to SoHo Marketing from Kaufman Medical and Hospital Consulting.

33. Co-Conspirator B transferred, and caused the transfer of, KRMC fraud proceeds from Gator Sports' corporate bank account at Regions Bank to, among others, herself, Joanna Delfel, and Victor Garcia.

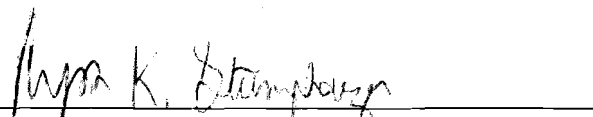
34. On at least one occasion, **JORGE DE CESPEDES** delivered a cash payment directly to Joanna Delfel as compensation for her role in the KRMC fraud scheme.

35. **CARLOS DE CESPEDES** and **JORGE DE CESPEDES** caused Pharmed to issue corporate checks payable to Sylvia Oramas and her close personal associate, thereby compensating Oramas for her role in the KRMC fraud scheme.

All in violation of Title 18, United States Code, Section 1349.



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