

Department of Justice
U.S. Attorney's Office
Southern District of New York

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Brooklyn Woman Pleads Guilty To Multifaceted COVID-19 Fraud Scheme

TATIANA DANIEL Conspired to Commit Pandemic Fraud by Defrauding New York City's COVID-19 Hotel Room Isolation Program, Selling Fabricated COVID-19 Test Results, Committing Unemployment Benefits Fraud, and Obtaining Fraudulent COVID-19 Loans

Damian Williams, the United States Attorney for the Southern District of New York, announced that TATIANA DANIEL pled guilty today to conspiracy to commit wire fraud. DANIEL participated in a scheme to commit COVID-19 pandemic fraud by (1) defrauding New York City's COVID-19 Hotel Room Isolation Program; (2) selling fabricated COVID-19 test results, both positive and negative; (3) committing unemployment benefits fraud; and (4) obtaining fraudulent COVID-19 loans from both the United States Small Business Administration's Paycheck Protection Program ("PPP") and Economic Injury Disaster Loan ("EIDL") program. DANIEL pled guilty before United States Magistrate Judge Ona T. Wang. DANIEL's case is assigned to United States District Judge Lewis A. Kaplan.

U.S. Attorney Damian Williams said: "As she admitted today, Tatiana Daniel repeatedly took advantage of resources offered to aid people and businesses in crisis. Daniel's misconduct included selling fabricated COVID-19 test results, which likely put members of the public at risk of contracting the deadly virus from one of Daniel's customers. Daniel now faces possible prison time for her illegal and dangerous actions."

According to the allegations contained in the Superseding Information, court filings, and statements made during plea proceedings:

From March 2020 through September 2021, DANIEL conspired to commit COVID-19 pandemic fraud through a variety of different means.

First, DANIEL defrauded the COVID-19 Hotel Room Isolation Program (the "Program"). In response to the COVID-19 pandemic, New York City created the Program. Funded by New York City and the Federal Emergency Management Agency, the Program provided free hotel rooms for qualifying individuals throughout New York City. The Program was open to (a) healthcare workers who needed to isolate because of exposure to COVID-19; (b) patients who had tested positive for COVID-19; (c) individuals who believed, based on their symptoms, that they were infected with COVID-19; and (d) individuals who lived with someone who had COVID-19. As stated on the City's website describing the Program, such individuals "may qualify to self-isolate in a hotel, free of charge, for up to 14 days if you do not have a safe place to self-isolate." Those who wished to book a hotel room through the Program could either call a phone number or use an online hotel booking platform.

DANIEL defrauded the Program in at least two respects. First, she secured free Program hotel rooms for herself by falsely claiming to be a healthcare worker — specifically, a respiratory therapist. Second, she sold at least approximately 144 nights' worth of fraudulently obtained hotel

rooms to customers who were ineligible for the Program. In connection with this scheme, DANIEL used Facebook to advertise the sale of Program hotel rooms, to communicate directly with potential purchasers of Program hotel rooms, and to communicate with a co-defendant who worked at a call center that handled phone calls and certain reservations for the Program for several months in 2020. For instance, at one point, DANIEL wrote to her co-defendant, “We gotta relocate that bitch they keep asking for employee ID.”

Second, DANIEL operated a fraudulent document mill, through which DANIEL sold, among other things, fabricated COVID-19 test results, both positive and negative, in July and August 2021. These fabricated test results included the names of purported medical personnel, and contained misspellings (*e.g.*, “postive”).

Third, between May 2021 and September 2021, DANIEL submitted fraudulent applications for COVID-19 loans, through both the PPP and EIDL programs, resulting in the disbursement of thousands of dollars in pandemic loan funding to DANIEL and a co-conspirator.

Fourth, between March 2020 and September 2021, DANIEL conspired to fraudulently obtain more than approximately \$97,000 in unemployment benefits in New York State for both herself and others. She did so by making misrepresentations about herself, and by stealing the identities of more than 10 individuals and collecting unemployment benefits issued for the benefit of those individuals. In addition, DANIEL filed unsuccessful unemployment benefits applications in other states.

* * *

DANIEL, 28, of Brooklyn, New York, pled guilty to one count of conspiracy to commit wire fraud, which carries a maximum sentence of five years in prison. Under the terms of her plea agreement, DANIEL has agreed to forfeit \$109,655 and to pay restitution of \$401,206.

The maximum potential sentence in this case is prescribed by Congress and is provided here for informational purposes only, as any sentencing of the defendant will be determined by the judge. DANIEL is scheduled to be sentenced by Judge Kaplan on March 29, 2023, at 2:30 p.m.

DANIEL’s three co-defendants are currently scheduled to proceed to trial before Judge Kaplan on January 17, 2023.

Mr. Williams praised the outstanding efforts of agents, investigators, and analysts from the New York City Department of Investigation, the New York Regional Office of the U.S. Department of Labor – Office of Inspector General (“DOL-OIG”), and the U.S. Attorney’s Office for the Southern District of New York. Mr. Williams also thanked the New York/New Jersey High Intensity Drug Trafficking Area Intelligence Analysts for their support and assistance in this investigation. He also expressed gratitude to the New York City Police Department, the New York State Department of Labor, and the DOL-OIG Atlanta Regional Office for their assistance.

This matter is being handled by the Office’s Complex Frauds and Cybercrime Unit. Assistant U.S. Attorney Michael D. Neff is in charge of the prosecution.

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