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BROOKLYN WOMAN SENTENCED TO 33 MONTHS IN PRISON FOR MULTIFACETED COVID-19 FRAUD SCHEME

Damian Williams, the United States Attorney for the Southern District of New York, announced that TATIANA DANIEL was sentenced today to 33 months in prison for conspiracy to commit wire fraud. DANIEL participated in a scheme to commit COVID-19 pandemic fraud by defrauding New York City's COVID-19 Hotel Room Isolation Program; committing unemployment insurance ("UI") benefits fraud; selling fabricated COVID-19 test results, both positive and negative; and obtaining fraudulent COVID-19 loans from both the U.S. Small Business Administration's Paycheck Protection Program ("PPP") and Economic Injury Disaster Loan ("EIDL") program. DANIEL's sentence was imposed by U.S. District Judge Lewis A. Kaplan.

U.S. Attorney Damian Williams said: "Tatiana Daniel repeatedly exploited resources offered to help people and businesses in crisis. Her 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 her customers. Daniel's sentence reaffirms that those who illegally exploit disaster relief programs and endanger the public should expect to go to prison."

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

From June 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 ultimately open to healthcare workers who needed to isolate because of exposure to COVID-19; patients who had tested positive for COVID-19; individuals who believed, based on their symptoms, that they were infected with COVID-19; and 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.

Second, DANIEL conspired to fraudulently obtain more than approximately \$97,000 in expanded COVID-19 UI benefits 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, including an incarcerated individual. In addition, DANIEL filed unsuccessful UI benefits applications in other states.

Third, DANIEL operated a fraudulent document mill, through which DANIEL sold, among other things, “COVID Results,” “COVID-19 Hardship Letters,” “Doctors Notes,” and more (*e.g.*, pay stubs, W2s, work verification letters). As part of her fraudulent document mill, DANIEL sold fabricated COVID-19 test results, both positive and negative. These fabricated test results included the names of purported medical personnel.

Fourth, 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.

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In addition to her prison sentence, DANIEL, 29, of Brooklyn, New York, was sentenced to three years of supervised release and ordered to forfeit \$109,655 and to pay restitution of \$401,206.

DANIEL’s three co-defendants were previously sentenced by Judge Kaplan, and their sentences are as follows: Chanette Lewis was sentenced principally to three years in prison, three years of supervised release, restitution of \$360,330, and forfeiture of \$289,536; Tatiana Benjamin was sentenced principally to one year and one day in prison, three years of supervised release, restitution of \$294,624, and forfeiture of \$51,088; and Heaven West was sentenced principally to time served, three years of supervised release, restitution of \$59,644, and forfeiture of \$23,684.

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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