D.A. Bragg Announces Indictment Of Benedetto Cupo, Construction Companies, For Fraud Totaling Over $5.7 Million

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Manhattan District Attorney Alvin L. Bragg, Jr., today announced the indictment of BENEDETTO CUPO, 66, the owner of concrete construction firms EASTLAND ASSOC. CORP., EASTLAND SERVICES CORP., and IMN GROUP, INC., for multiple alleged frauds including the theft of more than $1.6 million in COVID-related loans, $3 million wage theft from his employees, defrauding the New York State Insurance Fund ("NYSIF") of more than $1.1 million, and expansive criminal tax fraud. CUPO is charged in a New York State Supreme Court Indictment with multiple counts of Grand Larceny in the First and Second Degrees, Scheme to Defraud in the First Degree, Falsifying Business Records in the First Degree, and Criminal Tax Fraud in the Second and Third Degrees, among other charges.[1]

The 30-count indictment is the result of an investigation conducted by the Manhattan D.A.'s Rackets Bureau with assistance from multiple law enforcement and government partners, including NYSIF, the New York City Business Integrity Commission ("BIC"), New York City Department of Finance ("NYC DOF"), New York City Police Department ("NYPD"), New York State Department of Labor ("NYS DOL"), New York State Department of Taxation and Finance ("NYS Tax"), and the U.S. Small Business Administration ("SBA").

"As alleged, Benedetto Cupo orchestrated numerous frauds over the course of years, stealing millions from hard-working New Yorkers' wages and the public funds they rely on when hurt on the job," **said District Attorney Bragg.** "Despite never filing tax returns or remitting his workers' withholdings, we allege, his companies fraudulently secured substantial PPP loans at the height of the pandemic. This case exemplifies the work that my office's Rackets Bureau does each and everyday: protect New Yorkers' wages and New York's public fisc by uncovering corruption and fraud. I thank them for their work on this case, as well as the numerous partners who helped make this prosecution possible."

NYSIF Executive Director and CEO Gaurav Vasisht said: "Workers' compensation insurance is essential for New York's businesses to protect their employees in case of injury, illness or death. Defrauding the system hurts all businesses and jeopardizes the health and welfare of those who must rely upon it. I thank DA Bragg and his office for their continued partnership to bring bad actors to justice."

N**ew York State Department of Labor Commissioner Roberta Reardon said:** "For eligible New Yorkers, Unemployment Insurance benefits are a critical lifeline. Our State has zero tolerance for anyone who tries to cheat the system or shortchange their workers. I am proud of the Department's partnership with the Manhattan District Attorney's Office to defend this important safety net, so New Yorkers can continue to access the support they need, when they need it the most."

BIC Commissioner and Chair Elizabeth Crotty said: "The Business Integrity Commission does not tolerate corruption that harms our city and robs workers of their earned compensation. This type of interagency collaboration is crucial to protecting public safety and rooting out fraud, specifically in the construction and demolition industry. Thank you to the Manhattan D.A.'s Office, the NYPD, and our other law enforcement partners for their excellent work on this case."

New York City Sheriff Anthony Miranda said: "Cross-agency and interagency collaboration is a critical component in pursuing these serious investigations. The Sheriff's Investigation Unit worked closely with the District Attorney's Office to bring about a successful resolution in the grand jury. We are grateful for the ongoing partnership and collaboration between agencies. Protecting our communities and upholding the law remain our primary objectives."

$1.6 Million COVID-19 Loan Fraud

As alleged in court documents and according to statements made on the record in court, for more than 20 years CUPO has owned and operated multiple concrete construction firms that perform foundation, concrete superstructure, masonry, and waterproofing work, including EASTLAND ASSOC. CORP ("EAC"), EASTLAND SERVICES CORP. ("ESC"), and IMN GROUP, INC. ("IMN").

On April 17, 2020, CUPO submitted an application for a $1,009,990 COVID-19 related Paycheck Protection Program ("PPP") loan to an SBA-approved lender. In the application, CUPO falsely certified that EAC had employees for whom it paid payroll taxes. EAC received the loan on May 1, 2020.

On January 19, 2021, CUPO submitted a second PPP loan application for $625,000, asserting that he was the full owner of EAC despite falsely listing an associate as the owner on a NYSIF application executed two weeks prior. EAC received the loan on March 23, 2021. The next day, CUPO transferred $400,000 to IMN, from which he withdrew more than $67,000 for payments to himself and his ex-wife, golf and country club membership dues, and cash withdrawals.

Both applications, contained multiple false statements and falsified supporting documents, including fabricated tax returns and Statement of Account documents. In 2021, CUPO applied to have the loans forgiven, similarly submitting false statements and falsified documents.

In fact, EAC never paid state, local, or any associated payroll taxes, as further described below. The loans were forgiven in whole based on the false applications and supporting documents.

$3 Million Wage Theft & Expansive Criminal Tax Fraud

As further alleged in court documents, both EAC and IMN failed to file tax returns from 2020 to 2023. Their annual tax liabilities ranged between $11,000 and $100,000.

Additionally, between 2019 and 2023, CUPO withheld more than $3 million from his employees' wages purportedly to cover their federal, state, local, and other tax obligations. Instead of remitting them to the appropriate government agency, CUPO allegedly stole the funds.

Hundreds of employees were impacted. Many were billed for unpaid taxes or had difficulties obtaining tax refunds and unemployment insurance.

$1.1 Million New York State Insurance Fund Fraud

Finally, as alleged in court documents, in 2020 and 2021, CUPO obtained two different NYSIF workers' compensation insurance policies on behalf of EAC by providing materially false information. For instance, CUPO claimed that EAC had less than ten employees, when in reality, EAC typically employed more than 100 people, including laborers, carpenters, and rebar workers.

Between August 20, 2021, and August 24, 2023, EAC employees filed more than 20 claims related to workplace injuries, many of which occurred on Manhattan jobsites. Because CUPO had never registered his companies as employers, the New York State Department of Labor had no work records pertaining to any of the claimants. After examining EAC's financial records, NYSIF determined that its insurance premium fraud totaled more than $1.1 million.

Acknowledgments

Assistant D.A. James Hanley is handling the prosecution of this case under the supervision of Assistant D.A.s Christopher Beard (Deputy Chief of the Rackets Bureau), Christopher Conroy (Chief of the Rackets Bureau) and Judy Salwen (Deputy Chief of the Investigation Division), and Executive Assistant D.A. Jodie Kane (Chief of the Investigation Division). The following members of the D.A.'s Office provided valuable assistance during the investigation: Discovery Analyst Robert Woolf, Trial Preparation Assistant Seton O'Scannlain, Former Trial Preparation Assistant Carla Gemelli, Forensic Account Investigator Kenneth Zorn, Senior Digital Forensic Examiner Boris Vestfrid, Privilege Review Data Specialist Olivia Savell, Former Investigator Joshua Vanderpool, Rackets Investigator Josellina Nardulli, Rackets Investigator Haley Fitzpatrick, Assistant Supervising Rackets Investigator Daniel Frooks, Assistant Supervising Rackets Investigator Genesis Cornielle, Senior Rackets Investigator Robert Mistretta, Senior Rackets Investigator Gerald Bergold, and Supervising Rackets Investigator Patrick O'Brien.

District Attorney Bragg thanked the numerous agencies that supported this investigation, particularly NYC DOF's Auditor LaToya Fleming; NYPD Detective Jeremy Natal; NYSIF's Division of Confidential Investigations, including Supervising Investigator Elaine Leach and Auditor Winston Sapigao; NYS Tax's Auditor Ellen Cheu; NYS DOL's Auditor Ladislao Batista, Jr.; and U.S. SBA attorneys Kandace Zelaya and Rachel Dodd.

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[1] The charges contained in the indictment are merely allegations and the defendants are presumed innocent unless and until proven guilty. All factual recitations are derived from documents filed in court and statements made on the record in court.