

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA * **CRIMINAL NO. 15-090**

v. * **SECTION: "R" (1)**

JASON C. DOYLE * **VIOLATIONS: 18 U.S.C. § 1343**
* **26 U.S.C. § 7202**
* **18 U.S.C. § 2**

* * *

FACTUAL BASIS

Should this matter have proceeded to trial, the United States would have proven, through the introduction of competent testimony and admissible evidence, the following facts, beyond a reasonable doubt, to support the allegations in the Bill of Information.¹

The defendant, JASON C. DOYLE ("DOYLE"), has agreed to plead guilty as charged to the two-count Bill of Information charging him with one count of wire fraud, in violation of Title 18, United States Code, Sections 1343 and 2, and one count of willful failure to pay over taxes, in violation of Title 26, United States Code, Section 7202.

COUNT 1 - Wire Fraud

Background

In or around 2010 and continuing through 2014, defendant DOYLE, controlled and operated a number of companies in the Eastern District of Louisiana, to include Franco Development, LLC, Franco Management, LLC, Doyle International, Inc., Doyle Restaurant Group Wholesale Company, LLC, JD Trademark Associates, LLC, and LCN-MOL, LLC

¹ This proffer of evidence is not intended to constitute a complete statement of facts known to the United States. The limited purpose of this factual basis is to demonstrate a sufficient legal basis for DOYLE's plea of guilty to the charged offenses.

("Doyle affiliated entities").

DOYLE operated, franchised, and sold several restaurant business concepts. DOYLE's business model consisted of soliciting monies from investors interested in owning and operating a restaurant franchise. In exchange for up-front payment(s) from investors, DOYLE guaranteed delivery of either a turn-key restaurant, or the equipment and essentials necessary to outfit and operate a restaurant.

In or around 2010 and continuing through 2014, DOYLE solicited and accepted investor funds for a number of restaurant projects, but instead of spending the investor monies on the investor's restaurant projects DOYLE fraudulently diverted the monies for his own personal use.

Overview of the Scheme to Defraud

Beginning in 2010 and continuing through 2014, defendant, JASON C. DOYLE, knowingly and willfully devised and intended to devise a scheme and artifice to defraud investors K.P., J.K., and D.M. of their monies. As part of the scheme, DOYLE used false and fraudulent pretenses, material misrepresentations, and promises to defraud investors K.P., J.K., and D.M. of monies totaling approximately \$888,401.56.

DOYLE solicited funds from K.P., J.K., and D.M. by falsely representing that he would use their funds to complete their particular restaurant projects. As a result of his false representations, DOYLE received approximately \$888,401.56 in funds from investors K.P., J.K., and D.M. and then used the monies for his own personal use. Despite leading the investors to believe that their monies were being used to complete their respective restaurant projects, DOYLE never delivered the restaurant he promised to complete with their monies. Instead, DOYLE fraudulently diverted their monies for his own personal use.

Investor K.P. Overview

In May 2011, DOYLE executed an agreement to sell investor, K.P., a turn-key restaurant/bar in Phoenix, Arizona. Pursuant to their agreement, investor K.P. wired DOYLE \$318,500 in the summer of 2011.² The agreement also required DOYLE to hold the funds in escrow until the restaurant was completed. Instead of using the monies to complete the restaurant/bar, DOYLE fraudulently diverted the monies for his own personal use.

Investor J.K. Overview

In or around late 2010 and early 2011, DOYLE sold franchises to investor J.K. As part of the executed agreements, DOYLE agreed to provide investor J.K. with the equipment and essentials necessary to open two separate restaurants in Tulsa, Oklahoma. As part of this agreement, investor J.K. wired DOYLE payments totaling \$269,901.56 in 2013 and 2014.³ These electronic payments were transferred to cover the cost of the equipment and operating essentials promised by DOYLE. However, DOYLE never provided the equipment and essentials as promised. Instead, DOYLE fraudulently diverted the monies for his own personal use.

Investor D.M. Overview

In or around 2011, DOYLE solicited funds from investor, D.M., for a restaurant project in Baton Rouge, Louisiana. The agreement required D.M. to pay approximately \$300,000 for an ownership interest in a company DOYLE controlled that would own the Baton Rouge restaurant. On or about January 20, 2012, D.M. transferred \$300,000 in payments to DOYLE. DOYLE

² Investor K.P. (who lived in Arizona) conducted three electronic wire transfers of monies between May and July 2011 to bank accounts controlled by DOYLE (who lived in New Orleans).

³ Investor J.K. (who lived in Oklahoma) conducted six electronic wire transfers of monies between May 2013 and February 2014 to bank accounts controlled by DOYLE (who lived in New Orleans).

never completed the restaurant as promised. Instead, DOYLE fraudulently diverted the monies for his own personal use.

Use of the Wires

From 2010 through 2014, in the Eastern District of Louisiana and elsewhere, the defendant, JASON C. DOYLE, for the purpose of executing and attempting to execute the scheme and artifice to defraud set forth above and for the purpose of obtaining money and property by means of false and fraudulent pretenses, representations, and promises, as set forth above, did unlawfully, willfully, and knowingly transmit and cause to be transmitted, in interstate commerce, certain writings, signs, signals, and sounds by means of wire and radio communication, from outside the State of Louisiana and into to the Eastern District of Louisiana; to wit, and solely as examples, DOYLE's false representations caused investors K.P. and J.K. to wire monies in interstate commerce from outside the State of Louisiana and into the Eastern District of Louisiana. DOYLE also caused electronic signals and sounds to be transmitted by means of interstate wire communications across state lines from outside the State of Louisiana and into the Eastern District of Louisiana by communicating with investors K.P., J.K., and D.M. via e-mails and telephone calls. These interstate communications were used in furtherance of the scheme to defraud.⁴

⁴ DOYLE routinely communicated with investors K.P., J.K., and D.M. via e-mails and telephone calls to further the scheme. These communications and transmissions caused electronic signals to cross state lines from outside of the State of Louisiana and into the Eastern District of Louisiana. By way of example, on or about May 26, 2011, and in furtherance of the scheme to defraud, DOYLE caused K.P. to wire an electronic payment of \$50,000 in interstate commerce to a bank account controlled by DOYLE in New Orleans, Louisiana; on or about November 29, 2011, DOYLE caused an electronic wire communication and transmission to travel in interstate commerce to D.M. in furtherance of the scheme to defraud; on or about May 31, 2013, and in furtherance of scheme to defraud, DOYLE caused J.K. to wire an electronic payment of \$98,107.91 in interstate commerce to a bank account controlled by DOYLE in New Orleans, Louisiana; on or about February 13, 2014, and in furtherance of scheme to defraud, DOYLE

COUNT 2 - Willful Failure to Pay Over Taxes

Defendant, JASON C. DOYLE, a resident of New Orleans, Louisiana, located in the Eastern District of Louisiana, operated and controlled Franco Management Company, LLC, a limited liability company with its principal place of business in New Orleans, Louisiana. In tax calendar year 2010, DOYLE, deducted and withheld from the total taxable wages of his employees federal income taxes and Federal Insurance Contributions Act ("F.I.C.A.") taxes.


In 2010 and early 2011, in the Eastern District of Louisiana, JASON C. DOYLE willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes for tax calendar year 2010. The total tax amount of federal income taxes and Federal Insurance Contributions Act taxes (including the requisite F.I.C.A. portion due from the employer) due and owing to the United States of America for tax calendar year 2010 amounted to \$105,559.28.⁵

caused J.K. to wire an electronic payment of \$29,343.22 in interstate commerce to a bank account controlled by DOYLE in New Orleans, Louisiana.

⁵ These taxes were due and owing at the end of each quarter in 2010 (including the F.I.C.A. portion owed by the employer). For the first quarter of 2010 the taxes due and owing amounted to \$17,022.42; for the second quarter of 2010 the taxes due and owing amounted to \$24,019.19; for the third quarter of 2010 the taxes due and owing amounted to \$26,281.11; for the fourth quarter of 2010 the taxes due and owing amounted to \$38,236.56.

In summary, all of the evidence introduced at trial would have established the elements of the offenses and proven the defendant's guilt beyond a reasonable doubt.

READ AND APPROVED:



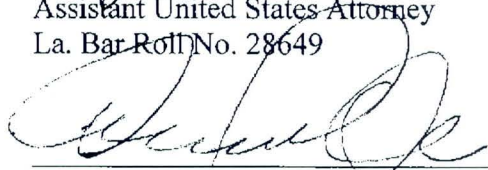
RICHARD R. PICKENS, II
Assistant United States Attorney
La. Bar Roll No. 22593

5/26/15
Date




ANDRE J. LAGARDE
Assistant United States Attorney
La. Bar Roll No. 28649

5/26/15
Date



TOWNSEND MYERS, ESQ.
Attorney for the Defendant

5/26/15
Date



JASON C. DOYLE
Defendant

5/26/15
Date