

IN THE HIGH COURT OF THE FEDERAL CAPITAL TERRITORY
HOLDEN AT ABUJA
ON MONDAY 11TH DAY OF JANUARY, 2021
BEFORE HIS LORDSHIP: HON. JUSTICE O. A. ADENIYI
SITTING AT COURT NO. 12 APO – ABUJA

MOTION NO: M/7718/2020

BETWEEN:

FEDERAL REPUBLIC OF NIGERIA APPLICANT

AND

1. MRS. EGBUNA ROSELINE UCHE
2. NASIRU ISA
3. ENI OKUNS
4. FBI LEGAL
5. AMAKA OKAFOR
6. UMAR GAJO UMAR
7. MUHAMMED B. UMAR
8. ISA FERDINAND
9. EDOKA MULTI GLOBAL NIG. LTD.)

RESPONDENTS

JUDGMENT

1. This judgment results from a non-conviction based forfeiture proceedings commenced pursuant to a

motion *ex parte* filed in this Court by the Applicant on 18/06/2020, by which it sought interim forfeiture orders with respect to properties and assets comprised of monies in banks suspected to be proceeds of unlawful activities and traced to the Respondents.

2. This Court heard and granted the *ex parte* application upon the terms as set out in the order made thereon on 19/06/2020.
3. The Court further ordered the Applicant to cause to be published in Government official gazette and in two (2) national newspapers, notice calling on persons, including the Respondents, who may have proprietary and lawful interest in the said funds, subject of the said interim forfeiture orders, or any part thereof, to show cause, within 30 days of the date of the publications, why the said

monies shall not be forfeited permanently to the Federal Government of Nigeria.

4. On 16/10/2020, the Applicant filed an Affidavit of Compliance which revealed essentially that the Applicant complied with the said interim orders, by publishing the same in the Punch and Daily Trust newspaper editions of Monday, July 6, 2020 respectively. Copies of the newspaper publications were annexed to the Affidavit of Compliance.
5. Further annexed to the Affidavit of Compliance is the document produced by the Applicant and titled **PROGRESS REPORT**, which is issued in further compliance with the interim orders of this Court, requiring the Applicant to furnish on the Court, within 30 days of the date of the order, a report of its preliminary investigation, conducted with respect to the alleged suspicious activities of

the Respondents in relation to the said funds, subject of the interim forfeiture order.

6. Pursuant to the publications in the newspapers, the 2nd Respondent filed Affidavit to Show Cause on 18/08/2020.
7. On their parts, the 4th and the 8th Respondents filed a joint Affidavit to Show Cause on 20/07/2020 and a Further Affidavit to Show Cause on 27/07/2020.
8. The 6th Respondent filed Affidavit to Show Cause on 23/07/2020.
9. The 7th Respondent in turn filed Affidavit to Show Cause on 22/07/2020.
10. The 9th Respondent, on her part caused Affidavit to Show Cause to be filed on her behalf by her Managing Director, on 27/07/2020.

11. On its part, the Applicant filed a Counter Affidavit in response to the Affidavits to Show Cause filed by the respective Respondents as stated in the foregoing.
12. The summary of the case of the Applicant, as revealed by facts deposed to support its *ex parte* motion filed on 18/06/2020, on the basis of which the interim forfeiture orders were made; and upon facts disclosed in the Progress Report issued by the Applicant, in compliance with the interim orders of the Court of 19/06/2020, is that on 24/09/2019, the **Nigeria Financial Intelligence Unit (NFIU)**, reported a case of suspected money laundering against one **Egbuna Roseline Uche** (1st Respondent), who, according to the Applicant, is a teacher at **Ozala Primary School, Agbana, Njikoka Local Government Area of Anambra State**.

13. The said 1st Respondent was said to have opened a Savings Account with Guaranty Trust Bank Plc, with **No. 0473407705**, into which she received various sums of money between June, 2019 and June, 2020, totaling the sum of about **₦539,464,733.45**, being deposits of funds made predominantly by *Bureau de Change (BDC)* operators; and suspected to be proceeds of illicit transactions.

14. The Applicant considered that the said huge funds discovered in the 1st Respondent's account, running into hundreds of Millions of Naira, must have been proceeds of unlawful dealings, for the fact that the 1st Respondent, upon interrogation, was unable to provide any credible explanation for the apparent inconsistency between her profile as a school teacher on a monthly salary of **₦76,000.00**; and the said huge sums of money deposited into her bank account.

15. The said 1st Respondent, upon interrogation, further claimed that the said funds belonged to her son, by name **Kingsley Joseph** (real name – **Chiedozie Fabian Ejeaka**); who failed to show up to explain the source of the funds.
16. As a result, the Applicant placed a debit restriction on the said 1st Respondent's account on 25/09/2019.
17. The 1st Respondent, through her Solicitors, the 4th and 8th Respondents, proceeded to file an action against the Applicant and Guaranty Trust Bank at the Federal High Court, *coram* **A. R. Mohammed, J**, seeking orders, *inter alia*, to lift the debit restriction placed on account with the bank.
18. However, in the course of proceedings in the action, the 1st Respondent (as Applicant in the suit at the Federal High Court), purportedly reached

settlement with Guaranty Trust Bank (sued as 1st Respondent in the action); which terms of settlement the Court adopted as its judgment in the action on 03/06/2020. Processes relating to the said suit were exhibited by the Applicant to the Affidavit filed to support its motion *ex parte*.

19. The effect of the purported settlement and eventual Court order was for Guaranty Trust Bank to lift the “Post No Debit” restriction placed on the 1st Respondent’s account domiciled with her by the Applicant.

20. Facts on record further revealed that, in the meantime, the Applicant had, on the same 03/06/2020, secured interim forfeiture order of the Federal High Court, *coram* **I. E. Ekwo, J**, against the said funds in the account of the 1st Respondent domiciled with Guaranty Trust Bank; and that whilst the Applicant was in the process of

obtaining the enrollment of the said Court order for same to be served on the bank; the 1st Respondent, armed with the order of the Federal High Court *coram* **A. R. Mohammed, J**, lifting the “Post No Debit” restriction on her account, had swiftly transferred the sum of ~~₦~~**₦550,000,000.00** from her said account to the Guaranty Trust Bank account of the 4th Respondent, the 1st Respondent’s Solicitors, thereby rendering the interim forfeiture order obtained by the Applicant against funds in the said account impotent and ineffectual.

21. The Applicant further alleged that the said 1st Respondent’s Solicitors, 4th and 8th Respondents had further purportedly laundered the said sum of ~~₦~~**₦550,000.000.00** transferred to the 4th Respondent’s account by the 1st Respondent, to different other bank accounts on the same day,

some of which, upon concerted investigations, were found to belong to the 2nd, 3rd, 5th, 6th, 7th, 8th and 9th Respondents.

22. It was on the basis of these articulated facts that the Applicant applied to this Court and obtained the said interim forfeiture orders against the funds domiciled in the accounts of the 2nd – 9th Respondents in the manner as listed in the *ex parte* application; with further order directing the Applicant to cause to be published in Government official gazette and in two (2) national newspapers, notice, calling on persons, including the Respondents, who may have proprietary and lawful interest in the said funds, subject of the said interim forfeiture orders, or any part thereof, to show cause, within 30 days of the date of the publications, why the said monies shall not be forfeited permanently to the Federal Government

of Nigeria; which directives the Applicant complied with.

23. In response to the said publications, the 2nd, 4th, 6th, 7th, 8th and 9th Respondents filed Affidavits to Show Cause.

24. The 1st, 3rd and 5th Respondents filed no Affidavits to Show Cause.

25. The Court has proceeded to examine the Affidavits to Show Cause filed by the respective Respondents.

26. In the Affidavit to Show Cause filed by the 2nd Respondent on 18/08/2020, he claimed to be a **BDC** operator and the owner of **Account No. 4462063028** domiciled with the First City Monument Bank Plc into which the sum of **₦20,000,000.00** of the monies originally traced to the 1st Respondent's account was paid; and out

of which only the sum of **₦7,000,000.00** was left in the account and affected by the interim forfeiture order. He also claimed to be the owner of the account with **No. 1765450919**, domiciled with Polaris Bank Plc into which the sum of **₦23,000,000.00** of the purported laundered funds were paid.

27. The 2nd Respondent deposed, essentially, that the funds found in his Polaris Bank account were paid through a staff of Polaris Bank who requested to purchase foreign exchange to the tune of **\$112,000.00 (One Hundred and Twelve Thousand Dollars)** only, which he delivered as requested. He further stated that the funds in both his Polaris Bank and FCMB Accounts were proceeds of legitimate businesses and that he legally owned the said funds subject of the interim forfeiture order.

28. The 8th Respondent deposed to Affidavit to show cause on 20/07/2020, for himself and on behalf of the 4th Respondent. The 8th Respondent is a legal practitioner and the Principal Counsel in the 4th Respondent, an Abuja-based law firm.
29. The 8th Respondent's contention, essentially, is that the 1st Respondent retained his services to take legal action to unfreeze her account domiciled with Guaranty Trust Bank with a credit balance of **₦550,000,000.00**; on which account the Applicant had caused to be placed a "Post No Debit" restriction.
30. The 8th Respondent attached documents to the Affidavit which revealed that the 1st Respondent agreed to pay to him an amount representing **10%** of the sum in her said account after a successful unclamping of the same.

31. The 8th Respondent proceeded to file suits at the Federal High Court on behalf of the 1st Respondent and he succeeded in obtaining Court order directing Guaranty Trust Bank to unfreeze the account.
32. According to the 8th Respondent, upon obtaining the said Court order and getting her account unfrozen, the 1st Respondent, on 04/06/2020, instructed the bank to transfer the entire sum of **₦550,000,000.00** into the 4th Respondent's client bank account, also domiciled with Guaranty Trust Bank; which instruction the bank carried out.
33. The 8th Respondent further stated that the 1st Respondent further asked him to retain the sum of **₦60,000,000.00** as professional fees for legal services rendered to her as was agreed, with instructions that the 8th Respondent should transfer the sum of **₦340,000,000.00** into the 6th

Respondent's account domiciled with Polaris Bank Plc; the sum of **N50,000,000.00** to be paid into the 7th Respondent's account domiciled also with Polaris Bank; and that the balance of the sum of **₦100,000,000.00** to be transferred to the 9th Respondent's account domiciled with Guaranty Trust Bank Plc.

34. The 8th Respondent further contended that the sum of **₦60,000,000.00** retained in the 4th Respondent's account out of which he transferred the sum of **₦18,000,000.00** to his personal account at Guaranty Trust Bank, is the fees earned from legal services rendered to the 1st Respondent.

35. In his Further Affidavit to show cause filed on 27/07/2020, the 8th Respondent further deposed in essence that the Applicant, in a Counter Affidavit filed at the Federal High Court in

opposition to the suit he filed for the enforcement of his fundamental rights, admitted that he, as a legal practitioner, is entitled to his legal fees.

36. The 6th Respondent is another licensed **BDC** operator. He also operates a bank account with Polaris Bank Plc with **No. 1040820037**.

37. The summary of his deposition is that on 05/06/2020, one **Mrs. Patricia Anekwe**, a staff of Polaris Bank Plc, approached him to sell forex to one of the Bank's customers for which the sum of **₦340,000,000.00** was transferred into his account; but that they were unable to agree as to the rate at which he was to source for the forex. As a result, he had to give the necessary instruction to the Bank to pull out the funds from his account; which was effected.

38. According to the 6th Respondent, the purportedly laundered money paid into his account had been withdrawn by Polaris Bank Plc; and that the sum of **₦26,235.60** remaining in his account affected by the interim forfeiture order is his personal money which has no connection with the 1st Respondent's purported illicit funds.

39. The 7th Respondent is also a **BDC** operator. His explanations, as disclosed in the Affidavit to Show Cause filed on his behalf on 22/07/2020, is that on 05/06/2020, yet another staff of Polaris Bank Plc, where his account was domiciled, called him to source of forex worth the sum of **₦50,000,000.00**; that the said sum was credited to his account; that he was unable to secure the forex requested for by his bankers as a result of which he was instructed to transfer the said sum of **₦50,000,000.00** to another account belonging to

Gloria Amaka Okafor (the 5th Respondent) in the same Polaris Bank, which instruction he complied with.

40. The 7th Respondent maintained that it was the balance of the sum of **₦30,000.00**, being his personal funds left in his account that was clamped with “Post No Debit” restriction by the Applicant few days later; and that the money in his account affected by the interim forfeiture order did not derive from fraudulent financial sources.

41. The 9th Respondent is a limited liability company and the holder of **Account No. 0226935151** domiciled at Guaranty Trust Bank Plc. According to the Affidavit to Show Cause deposed to on her behalf by her Managing Director on 27/07/2020, the 9th Respondent is a business concern that deals with sales and supplies of

electronics and allied products, *inter alia*; that the 8th Respondent deposited the sum of **₦100,000,000.00** being cost of electronics purchased by one **Mr. Joe**, on behalf of the 1st Respondent; that he met with the 8th Respondent, who informed him that the said **Mr. Joe**, who had come to the 9th Respondent's office in Jabi, Abuja, sometime in February, 2020, to make enquiries for the availability of the electronics, was acting for and on behalf of the 1st Respondent; that the 9th Respondent supplied electronics worth the sum of **₦79,180,980.00** to the said **Mr. Joe** on 08/06/2020; and that invoices and waybills were issued in that respect; and that he later found out that the Applicant has placed a "Post No Debit" restriction on the 9th Respondent's said account with Guaranty Trust Bank with a credit balance of **₦97,966,743.00**.

42. Now, as a starting point, it is pertinent to note that the instant action, commenced under the procedure laid down particularly in s. 17 of the **Advance Fee Fraud and other Fraud Related Offences Act, 2006**, is targeted at the various funds traced the accounts of the 2nd – 9th Respondents; which were suspected to be proceeds of illicit dealings orchestrated through the account of the 1st Respondent, a school teacher, who received into her Savings bank account within the space of one year, funds in excess of **₦550,000,000.00**. As such, the Applicant need not have prosecuted any of the Respondents or secured conviction against them before applying to Court to cause funds in their accounts, to be forfeited to the Federal Government of Nigeria. The Court, in such circumstance, is empowered to make forfeiture

order, where it is satisfied that the funds were proceeds of financial crime.

43. In other words, the instant action could be classified as an action *in rem*. See *La-Wari Furniture & Baths Ltd. Vs. FRN* [2019] NWLR (Pt. 1677) 262.

44. In *Ogungbeje Vs. EFCC* [2018] LPELR (CA), the Court of Appeal further expatiated on the nature of non-conviction based forfeiture proceedings commenced under s. 17 of the **AFF Act**, and held as follows:

“It is important to state that by the provisions of Section 17 of the Advance Fee Fraud and other Fraud Related Offences Act, the Lower Court upon granting the interim order is vested with powers to consider an application seeking to show cause by an interested party, grant or refusal of the application showing cause is exclusively within the discretion of the trial

Court, the trial Judge has the discretion to consider the materials provided by the Applicant in support of the Application to determine if the Applicant has in fact established a legitimate claim to the property sought to be forfeited. Where the trial Judge in his Judgment thinks it is proper to exercise his discretion in a particular way, an Appellate Court would ordinarily not interfere with the exercise of such discretion unless it is established that the discretion was exercised in total disregard to the materials before the Court.”

45. It is also pertinent to restate the position of the law, as established by the Supreme Court, that the proceedings for interim forfeiture of assets, commenced under **s. 17** of the **AFF Act**, is not inconsistent with the provisions of **Ss 36 and 44(1) & (2)(k)** of the **Constitution**. See *Jonathan Vs. FRN [2019] LPELR (SC); La-Wari Furniture & Baths Ltd. Vs. FRN (supra)*.

46. Again, the Supreme Court, in La-Wari Furniture & Baths Ltd. Vs. FRN (*supra*), gave an insight into what an Affidavit to Show Cause, in an action for forfeiture of assets, must contain and establish, when it held, per **Eko, JSC**, as follows:

“The provision in section 17 of the Act No. 14, 2006, requiring any person affected by the forfeiture orders to show cause, within 14 days, why the property, the subject of the interim forfeiture order, shall not be forfeited imposes on the inter-pleader the burden of proving that the property, the subject of the interim order, was acquired bona fide and it is not a proceed of any unlawful or criminal activities.”

47. This Court has thus proceeded to examine the Affidavits to Show Cause filed by the various Respondents, the essential contents of which have been captured in the foregoing in order to determine whether or not the respective

Respondents satisfactorily discharge the burden placed on them by law to establish that the funds, subject of the interim forfeiture order, were not proceeds of or traceable to illicit dealings or transactions.

48. It is pertinent to state that the 1st Respondent opted not to file any process in response to the interim forfeiture order; even though the funds affected by the interim forfeiture orders of this Court were all traced back to the sum of **₱550,000,000.00** that found its way to her account with Guaranty Trust Bank, the source of which she gave no reasonable or credible explanations.

49. The initial finding of this Court is that the 1st Respondent, a school teacher with a monthly salary of **₱76,000.00**, failed to provide any tangible or satisfactory source of the said funds.

50. The Court further finds that the 1st Respondent's son, one **Kingsley Joseph** (real name **Chiedozie Fabian Ejeaka**), to whom the 1st Respondent purportedly ascribed ownership of the said sum of **₦550,000,000.00** that was credited into her account, also failed to turn up, either in the Applicant's office, or before this Court, to give explanations as to the source of the said funds.

51. In this circumstance, the Court hereby holds, without hesitation, that the sums of money lodged at various times between June, 2019 and June, 2020, in excess of the sum of **₦550,000,000.00**, in the 1st Respondent's said Savings account domiciled with Guaranty Trust Bank with **No. 04773407705**, from unexplained sources were derived or proceeded from questionable, unlawful and illicit transactions.

52. The 3rd and 5th Respondents failed to file any Affidavit to Show Cause. The Court is satisfied that the Applicant has clearly demonstrated, through forensic analysis, as revealed by the **Progress Report** of its findings filed on record, that the funds in the accounts of the both the 3rd and 5th Respondents were linked to or traced back to the tainted sum of **₦550,000,000.00** laundered through the 1st Respondent's account. As such, without hesitation, I hereby order that the sum of **₦29,000,000.00** standing to the credit of **Eni Okuns** (3rd Respondent) in **Account No. 5070110878** domiciled with **Fidelity Bank Plc**, be permanently forfeited to the Federal Government of Nigeria.

53. In the same vein, the sum of **₦47,497,715.00** standing to the credit of the 5th Respondent – **Amaka Okafor** – in **Account No. 1767880246**

domiciled at **Polaris Bank Plc**, be permanently forfeited to the Federal Republic of Nigeria.

54. With respect to the 2nd Respondent, he admitted being the operator of the two accounts in First City Monument Bank and Polaris Bank Plc respectively against which the interim forfeiture orders were made. He further admitted receiving credit payment of the sum of **₦20,000,000.00** in his FCMB Account **No. 4462063028** on 05/06/2020, from the 6th Respondent's account with Polaris Bank upon the instructions of one **Mrs. Patricia Anekwe**, staff of Polaris Bank. He further admitted receiving the respective sums of **₦26,910,000.00** and **₦3,008,050.00** in his Polaris Bank **Account No. 1765450919** on the same 05/06/2020, from the 6th Respondent's account with Polaris Bank upon the instruction of the same **Mrs. Patricia Anekwe**, staff of Polaris

Bank. The funds were meant for him to source for forex for the said **Mrs. Anekwe** on the strength of which he was able to source the sum of **\$112,000.00**.

55. The Applicant indeed traced the said sums paid through the 6th Respondent to the said bank accounts of the 2nd Respondent both at FCMB and Polaris Bank to the illicit funds laundered through the 1st Respondent's account.

56. In his Affidavit to Show Cause however, the 2nd Respondent failed to establish that the sums found in his two bank accounts bound by the interim forfeiture orders, were not part of the tainted funds deposited through the 6th Respondent. Other than stating that he legally owned the funds, he failed to satisfactorily discharge the burden on him to show how he came about the funds through legitimate means.

57. Accordingly, final forfeiture order is hereby made against the sum of **₦7,000,000.00** contained in **Account No. 4462063028** domiciled at **First City Monument Bank (FCMB)**, belonging to **Nasiru Isa** (2nd Respondent); and the sum of **₦23,000,000.00** contained in **Account No. 1765450919** domiciled with **Polaris Bank Plc** belonging to **Nasiru Isa** (2nd Respondent). The said funds are to be permanently forfeited to the Federal Government of Nigeria having been linked to illicit transactions through the 2nd Respondent.

58. The 4th and 8th Respondents seemed to be at the centre stage of laundering the illicit funds discovered in the 1st Respondent's account.

59. By his own admission, the 8th Respondent, **Isa Ferdinand**, a legal practitioner, upon securing order of the Federal High Court to lift the "Post

No Debit” bar placed on the 1st Respondent’s account with Guaranty Trust Bank, got the entire sum of **₱550,000,000.00** standing to the credit of the 1st Respondent in the account transferred to the Client Account of his Law Firm – **FBI Legal** (4th Respondent), also at Guaranty Trust Bank, upon the 1st Respondent’s instructions.

60. It is interesting to note, from the printed copy of the bank alert attached by the 8th Respondent to his Affidavit to Show Cause, prior to the time the illicit sum of **₱550,000,000.00** was transferred to the 4th Respondent’s, the balance in that account was a paltry sum of **₱1,399.52**.

61. Again, by the admission of the 8th Respondent, upon receiving the money in his account, he had the 1st Respondent’s instructions to retain the sum of **₱60,000,000.00** as professional fees for the two suits he filed on her behalf at the Federal

High Court, pursuant to the agreement they both entered to on 03/02/2020, copy of which the 8th Respondent attached to his Affidavit to Show Cause as **Exhibit 4**.

62. According to the 8th Respondent, the 1st Respondent instructed him to transfer the balance of **₦490,000,000.00** in the 4th Respondent's account variously to the accounts of the 6th Respondent – (**₦340,000,000.00**); 7th Respondent – (**₦50,000,000.00**) and 9th Respondent – (**₦100,000,000.00**) respectively. I refer to paragraph 20 of the 8th Respondent's Affidavit to Show Cause.

63. From the facts placed on record before the Court, particularly the 8th Respondent's admission in his Affidavit to Show Cause, the Court finds and hold that the action of the 1st Respondent, in procuring the bank account of the 4th Respondent to conceal

and swiftly spread out the illicit sum of **₦550,000,000.00**, traced to her account constitutes a classical case of money laundering. See EFCC Vs. Thomas [2018] LPELR(CA).

64. The question the 8th Respondent neglected to address in his Affidavit to Show Cause, is as to the kind of professional services he was meant to render to the 1st Respondent that entailed her to transfer **₦550,000,000.00** to his account to be distributed to bank accounts of other persons? What prevented the 1st Respondent from undertaking the transactions by herself if not for sinister intent of attempting to conceal and hide the funds?

65. I examined the service agreement executed between the 1st and 8th Respondents. Legal services the 8th Respondent agreed to render to

the 1st Respondent certainly did not include warehousing the tainted funds in his account.

66. The 8th Respondent further claimed that the 1st Respondent asked him to retain the sum of the **₱60,000,000.00** out of the **₱550,000,000.00** he kept for the 1st Respondent in the 4th Respondent's Client account, as professional fees for services rendered to her. He anchored his claim on the Service Agreement the 1st Respondent entered to with him, **Exhibit 4**, attached to his Affidavit to Show Cause.

67. By the said Service Agreement, the 1st Respondent agreed to pay the 8th Respondent the amount representing **10%** of the total amount standing to the 1st Respondent's credit in her account with Guaranty Trust Bank, which, at that material time had been frozen by the Applicant, as professional fees, for processes to be taken by the 8th

Respondent to get the account unfrozen. As at 03/02/2020, when the agreement was executed by the two parties, a sum of **₦544,436,202.05** was standing to the credit of the 1st Respondent in her said Savings Account.

68. Facts on record showed that the 8th Respondent took out suits on behalf of the 1st Respondent at the Federal High Court which resulted in the Court ordering Guaranty Trust Bank to unfreeze the Account on 04/06/2020.

69. The circumstances under which the said Federal High Court Order was procured by the 8th Respondent would not be the focus of this Court in the instant proceedings. Suffice to make the finding that indeed the 8th Respondent retained the said total sum of **₦60,000,000.00** at the end of the proceedings as agreed to with the 1st Respondent. Of the said sum, the 4th Respondent

transferred the sum of ~~₦~~**18,000,000.00** to the 8th Respondent's personal account with Guaranty Trust Bank Plc, according to facts placed on record before the Court.

70. I must first make the point that the arrangement by which the 8th Respondent is to receive the sum representing **10%** of the amount constituting the subject of recovery in the suit filed on behalf of the 1st Respondent is clearly champertous in nature and it is forbidden, not only by professional ethics, but it is also against public policy. See Egbor, J.P Vs. Ogbebor [2015] LPELR-24902(CA), where it was held, per **Ogakuwu, JCA**, as follows:

“It is no doubt settled law that a situation where a person elects to maintain and bear the costs of an action for another in order to share the proceeds of the action or suit is champertous”

71. From the facts deposed in the 8th Respondent's Affidavit to Show Cause, it is apparent that he bore the costs of filing the two actions he filed on behalf of the 1st Respondent at the Federal High Court, with the understanding that he shall receive part of the proceeds of the fruits of the action.

72. As such, I must hold, at first that it was unlawful for the 8th Respondent to have claimed the said sum of ~~₦~~**₦60,000,000.00** from the 1st Respondent in the manner set out in the Service Agreement.

73. Even if it is accepted that the said Service Agreement is not champertous in nature, the 8th Respondent could not claim to have lawfully benefitted from funds that proceeded from illicit financial dealings on the pretext of earning legal fees. I so hold.

74. What I have said in essence is that even though the 8th Respondent, as a legal practitioner, is

entitled to be paid for professional services rendered by him for the 1st Respondent; he however cannot be paid for such services from illicit funds traced to the 1st Respondent. I so hold.

75. Accordingly, I hereby order that the credit sum of ~~₦40,101,184.00~~ in the 4th Respondent's Account with **No. 0261696061** domiciled with Guaranty Trust Bank Plc shall be permanently forfeited to the Federal Government of Nigeria.

76. In the same token, it is also hereby ordered that the credit sum of ~~₦6,590,695.07~~ in the Account of **Ferdinand Isa**, the 8th Respondent, with **No. 0026369788** domiciled with Guaranty Trust Bank Plc shall be permanently forfeited to the Federal Government of Nigeria.

77. With respect to the respective 6th and 7th Respondents, they both clearly established that the respective sums of ~~₦340,000,000.00~~ and

~~₦50,000,000.00~~ paid to their bank accounts were later retrieved by officers of Polaris Bank upon the 1st Respondent's instructions, the interim forfeiture order placed on their respective accounts shall be and are hereby accordingly discharged forthwith.

78. For the 9th Respondent – **Edokaf Multi Global Nigeria Limited** – she unequivocally admitted that she received the sum of ~~₦100,000,000.00~~ out of the illicit funds traced to the 1st Respondent, through her bank account domiciled with Guaranty Trust Bank. The said sum was part of the monies laundered by the 1st Respondent through the Account of the 4th Respondent. The 8th Respondent stated that he paid the said sum to the 9th Respondent's Account upon the 1st Respondent's instructions whilst the 9th Respondent in turn admitted that the sum was paid to her

Account by the 8th Respondent on behalf of the 1st Respondent.

79. According to facts deposed in the Affidavit to Show Cause of the 9th Respondent, the money was meant to purchase electronics worth **₱100,000,000.00** upon the 1st Respondent's instructions through an agent referred to simply as "**Mr. Joe.**"

80. Although the 9th Respondent claimed that she delivered electronics worth **₱79,180,980.00** to the 1st Respondent through the said **Mr. Joe**, the Waybills and Invoices attached to the Affidavit to Show Cause does not bear that amount.

81. Again, even though the 9th Respondent claimed that **Mr. Joe** who approached her to purchase the electronics claimed to do so on behalf of the 1st Respondent, the Proforma Invoice and Way Bill attached to the Affidavit to Show Cause filed on

her behalf by her Managing Director revealed that the electronics were delivered to one **Cemex Portal Limited**, of an unstated address in **Akwa Ibom State**. No facts whatsoever were deposed to explain the relationship between the 1st Respondent who purportedly paid for the electronics and the said **Cemex Portal Limited** that purportedly took delivery of same.

82. From the analysis of the facts placed before the Court therefore, I must hold that the said Waybill and Invoice were cooked up to suit this case.

83. More essentially, the 9th Respondent failed to establish how he came about the balance of the sum of **₦97,966,743.06** found in her account or that the said sum was unrelated to the **₦100,000,000.00** transferred through her account by the 4th and 8th Respondents on the instructions of the 1st Respondent. She provided no

evidence of how much she had in her bank account prior to the deposit of the said **₦100,000,000.00** on the instruction of the 1st Respondent or that she had spent the said sum to replace the goods she sold to the 1st Respondent.

84. On the strength of the analysis of the materials placed before the Court both by the Applicant and the 9th Respondent, I hereby hold that the 9th Respondent has failed to satisfactorily establish that the sum of **₦97,966,743.06** found in her bank **Account No. 0226935154** domiciled with Guaranty Trust Bank Plc was her legitimately earned money. Accordingly it is hereby ordered that the said sum shall be permanently forfeited to the Federal Government of Nigeria.

85. As I draw the curtains on this judgment, I consider it apposite in the circumstances of this case, to state that if the Anti-Corruption war being waged

by the Federal Government of Nigeria must record appreciable success, legal practitioners must actively cooperate with and support the efforts of the anti-corruption agencies in that vanguard. A situation whereby a legal practitioner partakes in and further uses his Client's Account as vehicle or conduit to conceal and launder illicit funds, the origin of which could not be lawfully ascertained, under the pretext of rendering professional services, is grossly unethical, unlawful, unconscionable and reprehensible. Such practices must be condemned in very strong terms.

86. In the overall analysis, the interim forfeiture order issued by this Court on 19/06/2020 with respect to funds standing to the credit of the 2nd, 3rd, 4th, 5th, 8th and 9th Respondents; and found to be proceeds of unlawful and illicit activities, is hereby made final (in the manner captured in **paragraphs**

57, 52, 53, 75, 76 and 84 in the foregoing). Accordingly the said funds shall be and are hereby ordered to be permanently forfeited to the Federal Government of Nigeria.

87. I make no orders as to costs.

OLUKAYODE A. ADENIYI
(Presiding Judge)
11/01/2021

Legal representation:

E. O. Akponimisingha, Esq (Principal Legal Officer, ICPC)
– for the Applicant

Femi Adedeji, Esq. – for the 1st Respondent

Umar Dukku, Esq. – for the 2nd Respondent

E. O. Oka, Esq. – for the 4th and 8th Respondents

Chukwudi Maduka, Esq. (with Chiamaka Anago (Miss)) –
for the 6th Respondent

Bashir S. Ahmad, Esq. – for the 7th Respondent

S. Q. Agboi, Esq. – for the 9th Respondent