THE TINUBU FILES

A documentary record of what was investigated — and what was never decided

1988 – 2026

Compiled from United States federal court records, Nigerian judicial and corporate registers, United Kingdom company filings, national audit reports and contemporaneous publication.

Parts indexed through 600 · supplements through LXVI · every source named

Edition of 27 August 2026

FOREWORD

In January 2012, a Nigerian opposition politician published an article attacking the President for removing the petrol subsidy. He wrote that costs would rise while wages stood still, that demand would collapse, that people would starve and families crumble while officials congratulated themselves on saving money. He wrote that the wreckage would bear the President's name and stand as his legacy.

Eleven years later, on his first day in office, the man who wrote that article removed the subsidy himself.

His name is Bola Ahmed Tinubu, and that is not the most serious thing in this document.

In 1993, the United States Department of Justice filed a civil forfeiture complaint in Chicago. **$460,000 held in accounts in his name was forfeited** on a statutory basis of narcotics proceeds and money laundering. He was never charged, and no court has ever found him guilty of anything.

In April 2025, a United States federal court held that the Department of Justice had officially acknowledged that he was **one subject of a criminal investigation conducted by the FBI and the DEA**. The agencies had tried to refuse even to confirm that records existed. They lost — defeated by the Department's own filing from 1993.

Substantial portions of the responsive records remain withheld or redacted.
The fight over them is live as this is written.

This document contains findings that have not been published anywhere.

A Nigerian corporate register independently confirms what a sworn American affidavit alleged in 1993: that the two men named in the narcotics investigation were directors of the company whose accounts he controlled. For thirty-three years that claim rested on one document, in one country. It no longer does.

A Gibraltar company in which he is the registered beneficial owner is, at this moment, in default of its United Kingdom filing duty. The statement was due on 3 February 2026. It has not been filed. Anyone can verify this in thirty seconds; the link is inside.

Eleven states sued him over the suspension of an elected state government. One of them, Delta, watched its governor join the President's party — and withdrew from the case within weeks.

And eight separate institutional processes, across two countries and thirty-three years, have examined parts of this record. Not one of them ever decided it. A settlement that adjudicated nothing. A debt claim struck out by immunity without a court ruling whether the debt was owed. A tribunal that quashed a prosecution on a technicality and later said its own reasoning had been wrong. An appeal the then Attorney-General says he personally stopped, because the man "should not be disgraced."

That table has never been assembled before. It is in here.

This document does not accuse Bola Tinubu of a crime. No court has convicted him, and nothing here claims otherwise. Where the evidence favours him, it says so — including a widely repeated figure about the national debt that is simply false, and which is corrected here in his favour.

Every claim carries a label. **(A)** means a court record, an official register, a government filing. **(B)** means somebody said it, and that they said it is documented. **(C)** means inference, and it is never dressed as anything else. Where a question is open, this document states what would close it — and what answer would prove it wrong.

It has corrected itself six times. Once it withdrew a finding in the direction that damaged its own case. Once it deleted a criticism of the President because the government's own figures did not support it. Nothing has ever been erased: superseded passages remain in place, with the correction recorded beside them and dated.

Find another document about a sitting head of state that does that.

Nothing here is leaked. There is no anonymous source, no stolen file, no private communication. Every court record is public. Every register is searchable, and the exact queries are printed. Every audit is downloadable from the agency that wrote it.

The author obtained no document that would have left a trace — no purchased filings, no certified extracts, no requests in his own name. Where such a document would settle a question, the question stays open and the document is named, with its location and its price, so that you can obtain it yourself.

There is a reason for that, and it is stated inside.

You are not asked to believe any of this. You are asked to check it.

If you find an error, it will be recorded — in place, at the same length, under the same heading, with the date it was found.

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HOW TO READ THIS DOCUMENT

THE CLASSIFICATION

Every proposition in this document carries one of three labels. They are applied without exception, including where a lower classification is less persuasive than the author would like.

(A)	Established by a court record, an official register, a government filing, a statute or a primary document.
(B)	A statement made by an identified party — an agency, a litigant, a witness, a publication. That the statement was made is documented. That it is true is not thereby established.
(C)	Inference, hypothesis, investigative lead or open question. Never presented as anything else.

THE STRUCTURE

The document is built in numbered Parts, now indexed through Part 600, grouped into 6 lettered Sections, A to F. Findings added after a Section was written appear in Supplements, now running through LXVI.

Nothing is ever deleted. Where a later finding supersedes an earlier one, the earlier text remains in place and the supersession is recorded separately, with its date and its reason. A reader can therefore follow not only what this document concludes, but how and when it changed its mind.

OPEN QUESTIONS

Where a question cannot be answered on the present record, this document states:

1. what document would answer it;
2. where that document is held, and what it costs;
3. what result is expected; and
4. **what result would prove the expectation wrong.**

Those statements are recorded *before* the document is obtained, so that no prediction in this work can have been written to fit an answer already known.

WHAT THE AUTHOR DID NOT DO

No document was purchased, requested or obtained where doing so would create an attributable transaction — no certified corporate extracts, no purchased court filings, no fee-based land records, no freedom-of-information requests in the author's own name.

The reasoning is set out in full at **Part 440**. In short: a researcher who already holds the answer cannot honestly pre-register a prediction about it, and a single copy in one interested pair of hands is weaker evidence than many copies obtained independently by readers who owe this work nothing.

KEY JUDGMENTS

Each judgment is stated with the confidence the record supports, and no more. Part references are to the body of this document.

ESTABLISHED ON PRIMARY RECORD

1. A United States court forfeited $460,000 held in accounts in Bola Tinubu's name, on a statutory basis of narcotics proceeds and money laundering. The decree issued on 4 October 2023 — corrected: 4 October **1993** — following a settlement of 15 September 1993 on a complaint filed 26 July 1993. The proceeding was civil *in rem*. **No criminal conviction of Bola Tinubu arises from it, and none is asserted anywhere in this document.** *(Parts 10, 403 — high confidence)*

2. The United States Department of Justice has officially acknowledged, and a federal court has held, that Bola Tinubu was one subject of a criminal investigation conducted by, among other agencies, the FBI and the DEA. The acknowledgment was made by the Department's own 1993 court filing, which incorporated an IRS affidavit by reference and thereby bound every component of the Department. *(Parts 121, 430 — high confidence)*

3. Tinubu gave United States investigators two irreconcilable accounts of the same relationships seventeen days apart. On 13–14 January 1992 he described knowing both men, wiring $100,000 to one and receiving $80,000 from him. Between 30 and 31 January 1992 he stated he had never had any business or financial relationship with either. Both accounts appear in the same sworn federal affidavit, whose author noted the inconsistency. *(Document 2 — high confidence)*

4. The Nigerian corporate register independently corroborates the American record on Compass Finance & Investment Company Limited. A registry-derived dataset lists Abiodun Agbele and Mueez Akande as directors of RC 131287 — the company whose Citibank International accounts Tinubu controlled. Until 2026 this rested solely on the 1993 affidavit. *(Part 413 — high confidence as to the record; identity of the July 2002 board remains open)*

5. Eight separate institutional processes, across two countries and thirty-three years, examined parts of this record. None produced a determination on the underlying facts. Each closure has a lawful individual explanation. The pattern is cumulative and is documented in full. *(Part 499.3 — high confidence)*

6. A commercial claim against Tinubu was extinguished by constitutional immunity without adjudication. A ₦2.5 million guarantee claim filed in Lagos in November 1992 was struck out by the Supreme Court on 5 October 2001 under section 308, nine years after filing. No court decided whether the debt was owed. *(Parts 485, 489 — high confidence)*

7. A Gibraltar company in which Tinubu is the registered beneficial owner is in default of its United Kingdom filing duty. Abeeb Holdings Limited, OE016088, registered on the UK Register of Overseas Entities on 21 January 2023; beneficial ownership re-stated as unchanged in January 2024 and January 2025; the statement due 3 February 2026 has not been filed. *(Parts 482–483 — high confidence; no wrongdoing is alleged or implied)*

8. In January 2012 Tinubu published a detailed forecast of the consequences of removing the petrol subsidy, and implemented that policy himself on his first day in office in May 2023, justifying it in substantially the terms he had previously characterised as an alibi. *(Parts 503–509 — high confidence; both texts published under his name)*

ESTABLISHED, CONDUCT IN OFFICE

9. An elected state government was suspended for six months by presidential instrument, and the constitutional question was never bindingly decided. Rivers State, 18 March 2025. The Supreme Court struck out the challenge on jurisdictional grounds on 15 December 2025; its observations on section 305 were *obiter*. *(Parts 444, 458 — high confidence)*

10. Eight opposition governors joined the President's party between April 2025 and 2026. Delta, one of eleven states suing him over Rivers, withdrew from that suit within weeks of its governor's defection. No inducement is established, and none is alleged. *(Parts 445, 453 — high confidence as to the sequence)*

11. Nigeria's accountability institutions detect but do not dispose. Audits are produced and published; investigations are opened at presidential direction; courts order disclosure. Outcomes do not follow. A forensic audit ordered published on 10 November 2025 remains unpublished; a ministry investigation opened in January 2024 has produced no charge, clearance or finding in thirty-one months. *(Parts 468–470, 491 — high confidence)*

OPEN

12. Whether Bola Tinubu reached any understanding with United States investigators or prosecutors bearing on the decision not to charge him is not answered. The mechanism existed and is documented — "Suspect's Cooperation" was a coded federal declination reason in the relevant years, used in 202 matters in FY1992 — and cooperation was used repeatedly in this very prosecution. **No document naming Tinubu as a cooperator, source or immunity recipient has ever been located.** What would prove and what would disprove this is stated at Parts 500.4 and 500.5. *(Open — not proven, not disproven)*

13. The dispute over an X account bearing the INEC chairman's name is unresolved, and both technical findings can be true simultaneously. A fact-check matched the account's recovery details to his own, including an email on his university's domain; the Commission's forensic examination showed the 2026 viral posts were fabricated. The two findings address different objects and different years. *(Part 471 — contested; no allegation of financial impropriety exists in any source)*

14. Whether the withheld and redacted records will be released more fully is undecided as this edition closes.

The four outcomes recorded in advance at Part 495 remain the test, including the outcome that would weaken this document's own open hypothesis. *(Open)*

NEGATIVE

15. No court has found Bola Tinubu guilty of any criminal offence arising from any matter in this document, and this document does not assert that he committed one. Several propositions previously advanced against him — including a widely circulated claim about the national debt and a criticism of his federal appointments — are corrected here against him. *(Part 508.3, Part 461)*

SCOPE NOTE

WHAT WAS EXAMINED

United States federal court records, including the 1993 forfeiture file and the docket and opinions in the continuing Freedom of Information litigation; Nigerian judicial decisions from the Supreme Court, Court of Appeal, Federal High Court and Code of Conduct Tribunal; the Nigerian Corporate Affairs Commission's public register; United Kingdom Companies House filings; reports of the Auditor-General of the Federation; proceedings of the House of Representatives Public Accounts Committee; United States diplomatic cables; contemporaneous newspaper publication recovered from archives; and civil society litigation and election observation records.

WHAT WAS NOT OBTAINED, AND WHY

Documents whose acquisition would create an attributable transaction were deliberately not obtained. These include the certified corporate history for RC 131287, the Kevin Moss affidavit as filed at ECF 20 in the Washington litigation, three Maryland county deeds, the Gibraltar corporate file, and the Lagos High Court file in LD/3729/92.

Each is identified in the body with its location and its cost. Together they total less than one hundred United States dollars. The reasoning is at **Part 440**.

THE LIMITS OF THIS DOCUMENT

Six questions are probably unanswerable by any future disclosure, because the records that would answer them were never created, were destroyed under approved retention schedules, or are private by nature. They are listed at **Part 497.1**.

Ten further questions are open but obtainable. They are listed at **Part 497.2** with their sources and prices.

Where a figure could not be verified line by line — notably the composition of the Auditor-General's 2021 report, whose published volumes are image scans without a text layer — this document says so rather than asserting the figure.

A WARNING ABOUT NUMBERS

The largest figures in circulation about this subject are routinely misstated, and this document corrects several of them, including where the correction reduces the apparent scandal:

- The Auditor-General's twenty-eight cross-cutting lines sum to ₦3.508 trillion; 82.72 per cent is one line: uncollected receivables at one electricity trading company. The categories most suggestive of misappropriation total about ₦291 billion.
- The **₦72 trillion** nominal rise in public debt substantially reflects currency revaluation. In dollars, external debt rose about **22 per cent**.
- The claim that Tinubu inherited a debt of ₦21 trillion is **false**. The Debt Management Office states the figure was **₦87.38 trillion**.

REGISTER OF CORRECTIONS

This document has withdrawn or corrected its own findings on six occasions. Each is recorded here, at the front, rather than left to be discovered.

1. A supersession reversed. An earlier supplement replaced the date of a controlled narcotics purchase with a reading drawn from a weaker source lineage — one this document had itself already classified as unauthenticated and error-carrying. The supersession was withdrawn and the question returned to open status pending the primary affidavit. *(Supplement XL, Part 402)*

2. An overstatement about a Supreme Court judgment, withdrawn against interest. This document stated that the Nigerian Supreme Court had left the constitutional question of presidential emergency powers untouched, and that any account saying otherwise was "simply wrong." The binding ratio was indeed jurisdictional — but the Court made substantive observations indicating that the temporary suspension of elected state institutions is constitutionally permissible subject to conditions. The formulation was withdrawn as too strong. *(Supplement XLVII, Part 458)*

3. A criticism of the President, removed. This document recorded a serving senator's allegation that federal appointments disproportionately favour the President's home region. The Federal Character Commission's own published figures show the North receiving 56.3 per cent of appointments. The broad form of the criticism is not supported and is not adopted. *(Supplement XLVII, Part 461)*

4. An arithmetical error, caught by its own check. A statement about the largest recipient zone of federal appointments did not survive a sum check performed immediately after it was written. The zonal shares as published account for only 77.9 per cent of appointments; the residual is unattributed in the source. The claim was corrected within the hour. *(Supplement XLVII, Part 464)*

5. A headline figure this document printed, withdrawn against the primary record. This document stated that the Auditor-General's 2021 report "identified" infractions totalling ₦3.403 trillion. The report identifies no total: it prints no grand total anywhere, and has neither an executive summary nor a totals table. Its own twenty-eight cross-cutting lines, read off the scanned pages and transcribed twice independently, sum to ₦3,508,439,032,793.96. The figure this document carried was somebody's addition, and so is every other headline attached to this report. *(Supplement LVIII, Parts 538–539)*

6. A residual figure that cannot be reproduced. This document stated that stripping the electricity receivable leaves "approximately ₦507 billion across all other findings". The other twenty-seven lines total ₦606,226,288,011.52. The earlier figure cannot be reproduced from the report's own lines, and the difference of ₦99,226,288,011.52 is unexplained. The narrower figure this document also gave, about ₦291 billion for the categories most suggestive of misappropriation, holds: those three lines sum to ₦290,653,276,425.72. *(Supplement LVIII, Part 539)*

SECTION A

THE UNITED STATES RECORD

1988 – 1993

The Chicago and Hammond narcotics investigation. The accounts at First Heritage Bank and Citibank International. The sworn affidavit of a federal agent. The forfeiture of $460,000, and the persons named alongside it.

Tinubu Dossier: Publicly Known Documents and Facts

As of: August 22, 2026 — compiled from publicly accessible U.S. court records, press reporting, and FOIA proceedings

> Methodological note: This document strictly separates (A) **facts documented in court/on the record**, (B) **statements made by agencies/witnesses under oath** (which are themselves allegations, but procedurally documented), and (C) **unconfirmed allegations, interpretations, or politically motivated claims**. Tinubu has not been criminally convicted in any of the proceedings referenced here.

PART 1 — The Primary Documents (chronological)

Document 1: Verified Complaint for Forfeiture (July 1993)

- **What:** Complaint filed by U.S. Attorney for the Northern District of Illinois, **Michael Shepard**, and Assistant U.S. Attorney **Marsha McClellan**, seeking forfeiture of funds in accounts held in Bola Tinubu's name.
- **Core content (A/B):** The funds were alleged to be "proceeds of narcotics trafficking" or involved in money-laundering transactions.
- **Outcome:** Civil *in rem* proceeding — directed against the money, not the person. No criminal charges were filed against Tinubu.

Document 2: Sworn Affidavit of IRS Special Agent Kevin Moss (1993)

- **Status:** Central evidentiary document of the investigation, given under oath.
- **Core contents according to press reporting on the document:**
  - Investigation began in 1988 into a heroin network in Chicago/Hammond, Indiana.
  - **Lee Andrew Edwards** identified as a street-level seller/buyer.
  - A pager used to place heroin orders was registered to **Adegboyega Mueez Akande**.
  - **Abiodun Agbele** (Akande's nephew) arrived from Nigeria in February 1988 and was given an apartment in Hammond by Akande.
  - Agbele sold one ounce of heroin for $7,000 to an undercover agent on November 28, 1990, was arrested, and subsequently cooperated with authorities.
  - Agbele identified Akande as his source; Akande allegedly ran the network from Nigeria "in conjunction with other individuals in Nigeria and the U.S."
  - **December 1989:** Akande took Tinubu to First Heritage Bank, where Tinubu opened an account, listing his address as 7504 South Stewart Avenue, Chicago — the same address used by Akande's company **Globe-Link** as a drop-off point for heroin shipments from Nigeria. Tinubu deposited $1,000 in traveler's checks at opening.
  - Five days later (January 4, 1990), $80,000 was wired into this account through First Chicago from Banc One Houston, at the direction of **Mirbec A. Akande**, residing at 7930 Corporate Drive, Houston, Texas — an address a credit bureau report showed had previously been used by Mueez Adegboyega Akande, who investigators found held three accounts at Banc One.
  - Tinubu's wife, **Oluremi Tinubu**, is stated to have opened a joint account with **Audrey Akande** (Mueez Akande's wife) at the same bank.
  - Over the course of 1990 and 1991, bank records show Tinubu deposited a further $661,000 and then $1,216,500 into his individual money market account — while Mobil Oil representatives told Moss that Tinubu's role as treasurer at Mobil Oil Nigeria did not involve custody of large sums, and that he earned roughly $2,400/month with no other disclosed income source. Moss also found Tinubu had not filed U.S. income tax returns since 1984.
  - January 10, 1992: a court order froze Tinubu's accounts at First Heritage Bank and Citibank.
  - **January 13, 1992 (telephone interview from Nigeria):** Tinubu told Moss he knew Akande, had previously wired $100,000 to Akande's Houston account, and that the $80,000 deposited into the First Heritage account had come from Akande. He also disclosed additional bank accounts in Fairfax, Virginia, and in London. On a vehicle loan application around this time, Tinubu listed Akande as his "cousin."
  - **January 14, 1992:** Tinubu told Moss he knew Agbele too, having met him through Akande, and that he had associated with both men in the U.S. and Nigeria — while denying he had any further undisclosed U.S. bank accounts.
  - **Between January 30–31, 1992 — contradictory reversal:** Tinubu told U.S. agents he had never had any business association or financial relationship with Agbele or Akande — directly contradicting his statements from two weeks earlier. Moss's affidavit explicitly notes this inconsistency in Tinubu's account of his relationship with the two men.
  - January 1992: U.S. authorities froze over $1.4 million in accounts linked to Tinubu.

- Moss's assessment: "There is probable cause to believe that funds in certain bank accounts controlled by Bola Tinubu… represent proceeds of drug trafficking."

- **Assessment:** This is an **official statement of suspicion (Category B)** — plausible, on the record, but itself an allegation made by the investigating agency, not a court finding of Tinubu's personal guilt. The documented reversal in his own statements (Jan. 13–14 vs. Jan. 30–31, 1992) is itself Category A — a fact about what he said and when, independent of whether the underlying drug-trafficking suspicion is true.

Document 3: Forfeiture Order (October 4 / per another source September 15, 1993)

- **Court:** U.S. District Court, Northern District of Illinois; **Judge John A. Nordberg**.
- **Content (A):** Forfeiture of $460,000 from the First Heritage Bank account (account number 263226700, name: Bola Tinubu) to the U.S. government.
- **Additionally (A):** In the same settlement, funds in a Citibank account, as well as any amount over $460,000 in the First Heritage account, were released back to Tinubu — a compromise, not a full admission of guilt.
- **Other names appearing in the document:** The settlement text refers to funds being released to "K.O. Tinubu" — this is Tinubu's own name/initials as used in the settlement document, not a separate third party (correcting an earlier working assumption in this dossier). Additionally, two corporate accounts at Citibank International were held in the name of **Compass Finance and Investment Company, Ltd.**, a company controlled by Tinubu; corporate documents (memorandum and articles of association) provided when opening these accounts listed **Mueez Adegboyega Akande** and **Abiodun Olasuyi Abele** (likely the same person as Agbele, possibly a name variant) as directors of the company.

> **SUPERSEDED BY PART 10 — later primary records establish that K.O. Tinubu was a separate individual.**

Document 4: United States v. Lee Andrew Edwards — Appellate Ruling (7th Circuit, CourtListener archive)

- **This is the only document I found from an actual criminal proceeding** (not a civil case) in this entire complex.
- **Core content (A — judicially established facts):** Edwards was criminally convicted. At sentencing, DEA Agent Vincent Balbo testified that he had interviewed two of Edwards's heroin suppliers: **Raymond Davis** and **Abiodun Agbele**.
  - Davis stated that Edwards purchased 1–2 ounces of "black tar" heroin weekly between 1990–1992, totaling roughly 6 kg over two years at about $6,700/ounce; plus 85 grams of "white" heroin.
  - Agbele was interviewed by Balbo in October 1991 (further details of Agbele's statement appear in the ruling, but the exact quantity he supplied is combined with Davis's figures to total 2,362 grams of pure heroin).
  - These statements were corroborated at trial by testimony from Edwards's brother **Jimmie Edwards** and his wife **Lorri Edwards**.
- **Significance:** This document independently confirms — through an actual criminal proceeding, not merely an agency allegation — that Agbele was in fact identified as a heroin supplier and judicially connected to the network. **Tinubu's name does not appear in this particular ruling** — the connection to Tinubu comes exclusively from the separate civil proceeding/Moss affidavit.

Document 5: EOUSA FOIA Denial (2023)

- In response to Greenspan's request for "charging decisions" concerning Tinubu and **Mueez Adegboyega Akande**, the agency responded citing FOIA Exemptions 6 and 7 (privacy protection).
- **New factual information from this document (A):** Akande is listed as **"deceased as of 11/16/2022"** — meaning he died in November 2022. No cause of death is confirmed.

Document 6: FOIA Lawsuit Greenspan v. EOUSA et al., Case No. 1:23-cv-01816 (BAH)

- Filed June 12, 2023 in the U.S. District Court, District of Columbia; **Judge Beryl A. Howell**.
- Initial defendants: FBI, DEA, IRS, EOUSA, State Department; CIA later added in an amended complaint.
- Contains 12 individual FOIA requests (2022–2023) concerning four individuals: Tinubu, Lee Andrew Edwards, Mueez Abegboyega Akande, Abiodun Agbele.
- Explicitly requested documents per the filing text: "the entire FBI file for Bola Ahmed Tinubu, DOB 3/29/1952" and "FBI 302 interviews with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during the timeframe 1992–1993."
- Full text of the original 144-page complaint is publicly viewable on Scribd (uploaded by a third party, originally from PlainSite/Greenspan's records).

Document 7: Court Ruling, April 8, 2025 (Howell)

- Central finding: The use of "Glomar responses" by the FBI/DEA was **"neither logical nor plausible."**
- FBI and DEA ordered to search for and process non-exempt records.

- **The CIA was exempted from the disclosure requirement** — its Glomar response was upheld by the court, as Greenspan could not prove official acknowledgment that CIA records existed.
- Quote from the ruling (per multiple press reports): "The public interest in learning about a sitting president's possible connection to a major drug investigation is undeniably significant."

Document 8: CIA/FBI/DEA Memorandum Opposing Summary Judgment, November 2024

- The CIA stated, in substance, that confirming or denying "human sources" could trigger retaliation against sources/their families and damage national security.
- The DEA stated, verbatim (per Hundeyin's publication of the document): Nigerians had a right to know what their government was doing, but not what their president was doing.
- **Important assessment (C):** This is **not confirmation** that Tinubu was a CIA source. It is standard language the CIA uses in virtually every case where it neither confirms nor denies cooperation with an individual (the classic "Glomar" mechanism). The interpretation "Tinubu = CIA asset" originates from journalists (Hundeyin), not from an official confirmation.

Document 9: Tinubu's Intervention (Motion to Intervene, October 2023)

- Tinubu, through attorneys, filed a motion to intervene in the case under Federal Rule of Civil Procedure 24, arguing the case concerned his confidential tax records and documents protected under the Privacy Act.
- Judge Howell in October 2023 denied a request by Greenspan for an emergency ruling to compel immediate release — not because the records didn't exist, but because Greenspan had not met the formal requirements for a preliminary injunction.

Document 10: Chicago State University — Testimony of Registrar Caleb Westberg (2023, given via video deposition in the U.S. as part of Nigeria's election-petition proceedings)

- Confirmed under oath (A): Tinubu attended CSU and graduated "in flying colours," and the same individual is the current president of Nigeria.
- Also confirmed under oath (A): The university does **not have an authentic copy** of the diploma allegedly issued in 1979 that Tinubu submitted to INEC (Nigeria's electoral commission), and Tinubu never applied for a replacement (the university does not retain certificates except those never collected by their owner).
- **Gender discrepancy (A — real, but explained as clerical):** Tinubu's Southwest College (now Richard J. Daley College) transcript lists his gender as "F" (female). Westberg, repeatedly pressed on this, maintained that CSU's files show Tinubu as male (his letter of admission addresses him as "Mr. Tinubu") and attributed the transcript error to a data-entry mistake, noting he had never personally met Tinubu. A subsequent BBC verification review found the Social Security Number on the transcript matched the SSN used in Tinubu's other, correctly-gendered documents — supporting the clerical-error explanation rather than a substitution theory. A separately published opinion piece (Gazette NGR, Austin Aneke) argued the SSN on the transcript instead traced to a woman from Virginia and cited this as evidence of "identity theft" — this claim could not be independently verified here and should be treated as a contested allegation (Category C), not an established fact.
- **Date-of-birth discrepancies (A — real):** CSU's own transcript lists Tinubu's birth date as March 29, 1954; his undergraduate admissions application lists March 29, 1955; his official stated birth date is March 29, 1952. Westberg attributed these to possible human error during cross-examination.
- **Graduation-date discrepancy, acknowledged by Tinubu's own lawyers (A):** In a filing responding to Atiku Abubakar's suit for Tinubu's academic records, Tinubu's attorneys (Oluwole Afolabi and Christopher Carmichael) stated that CSU made an error when issuing a new diploma in response to a 2022 subpoena, incorrectly listing the graduation date as June 27, 1979 instead of the correct June 22, 1979 — and that this "scrivener's error," combined with a changed CSU logo, font, and a different signing official than on any earlier diploma, created the appearance of inconsistency between the newly issued and any earlier diploma.
- **BBC fact-check finding:** The BBC's Global Disinformation Team reviewed the released CSU documents and reported finding no evidence that Tinubu's academic certificates were forged, based on the SSN-matching analysis described above. The BBC's analysis identified three distinct diplomas in the CSU record: the 1979 original (which Tinubu has said was lost during his 1990s exile), a replacement diploma submitted to INEC (which the BBC found visually matches CSU diplomas issued in the 1990s, not the 2000s), and a third, separately issued replacement diploma from the early 2000s that CSU still holds because Tinubu never collected it. The phrase "with honors," absent from the 1979-era diplomas CSU released, does appear on this uncollected early-2000s diploma — matching the same phrase on the document submitted to INEC — which the BBC and Westberg cited as authenticating evidence rather than a sign of forgery; CSU further confirmed via court documents that Tinubu did graduate with honors.
- **Assessment note:** The BBC's account both confirms the "with honors" match is real and offers a non-forgery explanation for it (a genuine, if uncollected, university-issued diploma) — readers should weigh both facts rather than either alone.

- **Assessment:** This discrepancy is documented on the judicial record (Category A/B as sworn testimony and lawyer filings), but is interpreted differently — critics treat the accumulated inconsistencies as evidence of forgery or identity substitution (Category C, interpretation); CSU itself has never officially declared "forgery," and both Westberg's deposition and the BBC's review affirm that Tinubu attended and graduated from the university.

Document 11: FBI Motion for Ex Parte In Camera Declaration (August 20, 2026)

- Four-page motion filed in the ongoing case 23-1816 (BAH).
- FBI cites FOIA Exemptions 6, 7(C), 7(D), 7(E), and 7(F).
- Rationale: A full public explanation could reveal investigative methods and endanger individuals.
- Announcement: A confidential declaration is to be filed by August 28, 2026, if the court agrees.
- **Origin of publication:** The document was made public by the lobbying firm **Von Batten-Montague-York** — retained by **Atiku Abubakar** for his 2027 presidential campaign.

Document 12: Lawsuit FHC/K/CS/312/2026 (June 2026, Nigeria)

- Plaintiff: a civil-society organization (self-described as "non-profit, pro-democracy, human rights, anti-corruption").
- Defendants: Tinubu, INEC, Chicago State University.
- Relief sought: a declaration that the CSU certificate was forged, disqualification from the 2027 election, and an order directing CSU to strike Tinubu's name from its records.
- Additional claim (unconfirmed, Category C): that Tinubu never attended Government College Lagos, which the plaintiff says was founded only in 1974 — four years after his claimed graduation there.

Document 13: Atiku Abubakar's Lawsuit Over Tinubu's NYSC Certificate (August 2026)

- Claim: The NYSC discharge certificate submitted to INEC bears the name "Tinubu Bola Adekunle" — differing from "Bola Ahmed Tinubu."
- Demands that INEC produce Form CF001 for 2023 and 2027.
- **Status: pending, not yet decided.**

PART 2 — Register of Persons

PERSON	ROLE PER THE RECORD	STATUS/CONFIRMATION
Bola Tinubu	Account holder; per the Moss affidavit, "worked with" Akande	Never charged; civil settlement
Adegboyega Mueez Akande	Alleged head of the network; accompanied Tinubu to the bank in 1989	Deceased no later than 11/16/2022 (per EOUSA record)
Abiodun Agbele	Akande's nephew; arrested 1990; cooperating witness	Judicially confirmed as heroin supplier (Edwards ruling)
Lee Andrew Edwards	Street-level dealer/buyer	**Criminally convicted** (the only actual criminal conviction in this entire complex)
Raymond Davis	Another of Edwards's heroin suppliers	From the Edwards ruling; no direct Tinubu connection
Kevin Moss	IRS Special Agent, lead investigator	Author of the central affidavit
Vincent Balbo	DEA Agent	Witness in the Edwards criminal trial
Michael Shepard	U.S. Attorney (1993)	Filed the forfeiture complaint
Marsha McClellan	Assistant U.S. Attorney (1993)	Co-signed the forfeiture judgment/complaint with Shepard
John A. Nordberg	Federal judge	Issued the 1993 forfeiture order
Oluremi Tinubu	Wife; joint account with Audrey Akande	Never separately accused
Audrey Akande	Mueez Akande's wife	Mentioned only in the banking context
Aaron Greenspan	Plaintiff, PlainSite founder	Activist, no Nigeria connection; pursuing the case since 2022
David Hundeyin	Journalist, co-plaintiff	West Africa Weekly, Substack
Beryl A. Howell	Federal judge	Presiding over the ongoing FOIA case
Caleb Westberg	CSU registrar	Sworn testimony regarding missing diploma copy

PERSON	ROLE PER THE RECORD	STATUS/CONFIRMATION
"K.O." / "Alhaji Mogati"	Named in the forfeiture document	**Identity never conclusively established (Category C)**

> **SUPERSEDED BY PART 10 — later primary records establish that K.O. Tinubu was a separate individual.**

PART 3 — What Is NOT Confirmed (to be clearly treated as speculation/interpretation)

1. **"Tinubu was a CIA asset"** — Derived only from the wording of a standard Glomar formulation; no official confirmation.
2. **"Tinubu led the network"** — The records describe him as an account holder/alleged money launderer, not an operational leader. That role is attributed to Akande.
3. **CSU certificate as deliberate forgery** — What is sworn to is only the absence of an archived original copy; the university has neither declared "forgery" nor disputed that Tinubu graduated.
4. **NYSC certificate name discrepancy as proof of identity fraud** — A pending lawsuit, no judicial finding.
5. **Identity of "K.O." and "Alhaji Mogati"** — Speculative attribution to Alhaja Abibatu Mogaji, never officially verified.

> **SUPERSEDED BY PART 10 — later primary records establish that K.O. Tinubu was a separate individual.**
>
> 1. **Motive/origin of the $1.4 million** — Authorities suspected drug money; no conclusive, publicly available forensic account of all fund movements exists.

PART 4 — Overall Timeline

- **1988–1991:** Chicago/Hammond heroin network active (Akande, Agbele, Edwards, Davis).
- **Nov. 1990:** Agbele arrested, begins cooperating with authorities.
- **Dec. 1989 – Jan. 1990:** Tinubu opens account at First Heritage Bank (per the Moss affidavit), deposits $80,000 shortly thereafter.
- **Jan. 1992:** Freezing of over $1.4 million in Tinubu-linked accounts.
- **Jul.–Oct. 1993:** Forfeiture proceedings; $460,000 seized; remainder returned.
- **2008:** SaharaReporters publishes the first detailed reporting.
- **2022–2023:** West Africa Weekly (Hundeyin) investigation; Aaron Greenspan files 12 FOIA requests.
- **06/12/2023:** Lawsuit Greenspan v. EOUSA et al. filed.
- **Feb.–Oct. 2023:** Nigerian election-petition proceedings (Obi, Atiku); CSU certificate issue emerges; Tinubu intervenes in the U.S. case.
- **Nov. 2024:** CIA/FBI/DEA memorandum; "asset" debate ignites.
- **04/08/2025:** Howell strikes down FBI/DEA Glomar responses.
- **05/01/2025:** Agencies request 90-day extension.
- **Feb. 2026:** Howell again rebukes agencies for delay.
- **June 2026:** New Nigerian civil lawsuit over the CSU certificate issue (FHC/K/CS/312/2026).
- **Aug. 2026:** DOJ/Tinubu request further extension (denied); FBI requests confidential ex parte declaration; Atiku files his own NYSC certificate lawsuit.

PART 5 — Official Counter-Statements (for balance)

- APC (Tinubu's party) before the election tribunal, 2023: the proceeding targeted money in ten accounts, not Tinubu as a defendant.
- Presidential spokesperson (2025): "no smoking gun" in the U.S. judge's ruling.
- Tinubu's social media adviser (2024): CIA-connection allegations are "tragic" and baseless.
- Tinubu himself: consistently denies any wrongdoing, but has never publicly addressed the account transactions in detail.

Source List (selection of the most important original/primary sources)

- CourtListener.com — *United States v. Lee Andrew Edwards* (7th Circuit appellate ruling)
- Scribd — full text of the FOIA complaint, Case 1:23-cv-01816-BAH
- SaharaReporters (since 2008, including "How U.S. Federal Agents Successfully Linked Bola Tinubu to Drug Trafficking Ring in Chicago")
- West Africa Weekly / David Hundeyin Substack — "Bola Ahmed Tinubu: From Drug Lord To Presidential Candidate"
- OCCRP — "U.S. Blocks Records on Nigerian President's Alleged Drug Ties"
- The Cable, Tribune Online, Sahara Reporters, Daily Caller, Vanguard, Businessday NG, Peoples Gazette — ongoing case coverage 2023–2026
- Guardian Nigeria, Arise TV, Politics Nigeria — CSU/NYSC certificate dispute
- WikiLeaks Public Library of US Diplomacy — cables 03ABUJA280_a and others

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PART 6 — Points Cited as Suggestive of a Possible CIA/FBI Connection (Unconfirmed)

> **Methodological note:** None of the 15 points below constitutes proof that Bola Tinubu worked for, informed for, or was an "asset" of the CIA or FBI. They are compiled here because they are the specific facts, patterns, and recurring public narratives that observers point to when raising this suspicion. Each is labeled by its evidentiary basis. Items 1–11 rest on documented sources (court filings, property records, named on-record commentary); items 12–15 are recurring social-media/public-discourse claims that circulate widely but have no documentary support — they are included only because they are a documented part of the public conversation, not because they are true.

From court filings and primary documents

1. **CIA invoked FOIA Exemption 3** (National Security Act / CIA Act of 1949) in addition to the standard Glomar language — an exemption typically used where a genuine covert-source program exists, rather than in cases with no responsive records at all.
2. **Unusually persistent, multi-year delay tactics** by the FBI and DEA — repeated 90-day extension requests, missed deadlines, and now a request for a secret ex parte/in camera declaration — over a 30+-year-old, civilly settled case with no apparent ongoing sensitivity.
3. **Specific CIA language on retaliation risk** "against the family or friends" of a cooperating source — wording some observers argue points to an actual, not merely hypothetical, source relationship.
4. **No criminal charges were ever filed** against Tinubu despite documented direct banking ties to the network (a joint account with the wife of the alleged ring leader; the same drop-off address used by the trafficking operation) — only a quiet civil settlement.

From asset and travel-pattern research

1. **Inconsistency in the NADECO "impoverished exile" narrative:** while publicly portraying himself as having been reduced to poverty by the military junta, property records show Tinubu purchased a home in Prince George's County, Maryland for $147,000 cash in 1995, selling it three years later for a $13,000 profit.
2. **Timing overlap:** the federal investigation ran concurrently with Tinubu's multiple U.S. "pro-democracy" trips as a leading NADECO financier lobbying for U.S. sanctions against the military government.
3. **Strategic shift in U.S. interests:** as Abacha's regime turned sharply anti-American, NADECO supporters — Tinubu included — reportedly became valuable allies to U.S. policy almost overnight, which some argue supplies a motive for U.S. agencies to have shielded a figure with a damaging file.

From official responses and clearance letters

1. **The 2003 party-vetting "clearance":** when Lagos State's Alliance for Democracy sought an FBI records check amid drug-trafficking allegations, the response ("negative" via the FBI's NCIC database) was used publicly as exoneration — even though NCIC only records arrests/convictions and does not cover civil forfeiture files or intelligence records, meaning the clearance did not actually address the underlying question. **Additional detail:** the underlying document was a U.S. Embassy letter dated February 4, 2003 (reference 011-234-1-261-0097 ext. 244), sent via Legal Attaché Michael H. Bonner to then-Inspector General of Police Tafa Balogun in response to his inquiry, stating that an FBI NCIC records check on Tinubu had been conducted.

From named public/journalistic analysis

1. A Channels Television analyst stated on-air in 2025 that Tinubu likely received de facto immunity as a cooperating witness, which would explain the absence of charges.

2. In a published opinion piece, Dr. Bolaji O. Akinyemi explicitly asked who served as the U.S.'s "internal agent" around the annulled June 12, 1993 election, arguing the U.S. had a "vested interest" in that outcome.
3. The same commentator suggested the U.S. could "discard" Tinubu as an asset (via leak or executive action) if he resisted U.S. demands — offered as a possible explanation for his consistently U.S.-friendly foreign policy posture.

Recurring, unconfirmed public/social-media narratives (included only as documented public discourse, not as evidence)

1. **Identity-substitution theory:** a recurring claim — even cited (dismissively) by Tinubu's own social media aide — that the person now in office is not identical to the historical figure from the 1990s, or that his documented identity is inconsistent.
2. **Ethnicity/origin rumor:** a recurring, unsubstantiated claim disputing his stated Yoruba heritage.
3. **US entry-ban rumor:** an unconfirmed claim that Tinubu was formally barred from entering the United States — contradicted by his documented 2003 embassy meeting and later travel as president.
4. **"Installed asset for oil control" narrative:** a recurring explanatory frame in public commentary linking the CIA's Glomar posture to broader U.S. strategic interest in Nigerian oil, without any document specifically supporting this causal claim.

PART 7 — Latest Procedural Developments (as of August 21–22, 2026)

> This section contains only court-record facts — no interpretation or speculation.

- **Specific FOIA request numbers now on record:** Request No. 1588244-000 sought "the entire FBI file for Bola Ahmed Tinubu, DOB 3/29/1952, President-Elect of Nigeria as of February 2023." A second request, No. 1593615-000, sought "FBI 302 interviews with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during the timeframe 1992–1993."
- **Two separate sealed declarations planned:** The FBI stated that, if permission is granted, it intends to submit two ex parte, in camera declarations — one of which will be attached as an exhibit to the other. The motion was filed on behalf of the United States by U.S. Attorney Jeanine Ferris Pirro and Assistant U.S. Attorney Samantha-Josephine Baker.
- **Greenspan formally opposes the request:** Per Local Rule 7(m), Greenspan's counsel conferred with the government on August 19, 2026 and confirmed his opposition to the relief sought in the FBI's motion.
- **Zero pages produced to date:** According to Greenspan's own status filings with the court, fifteen months after Judge Howell's April 2025 ruling ordering the FBI and DEA to search for and process records, the government has still not produced a single processed page bearing Tinubu's name. This is the most concrete, non-interpretive evidence of the delay to date — not a matter of opinion, but a documented figure: zero pages.
- **Howell has also ruled against Greenspan:** In October 2025, Judge Howell denied both Greenspan's motion to force immediate production and Tinubu's motion seeking additional FOIA exemptions, telling both sides their filings had misread her own earlier order — indicating the judge is not proceeding one-sidedly in Greenspan's favor.
- **Who is currently overseeing the case for the government:** The extension request came from the office of Jeanine Pirro, the newly installed U.S. Attorney under the Trump administration who now oversees the matter.
- **Deadline outcome:** Judge Howell rejected the government's request for a full 10-day extension on August 19, 2026, granting only four additional days and setting August 21, 2026 as the new deadline, while noting the case had already been pending for more than three years.
- **Court's explicit finding on secrecy claims:** In her ruling, Judge Howell found that the FBI and DEA had failed to establish that a "cognizable privacy interest exists in keeping secret the fact that Tinubu was a subject of criminal investigation" — meaning the court found the agencies had not shown a sufficient legal basis even to conceal the mere existence of records concerning Tinubu, not merely their content.
- **Tinubu's own extension request also denied:** Tinubu's legal team formally joined the DOJ's request for a further 10-day extension; Judge Howell rejected this additional request as well.
- **August 21, 2026 ruling — sealed filing permitted:** Judge Howell granted the FBI permission to submit its fuller justification to the court privately (ex parte, under seal), rather than publicly, on the grounds that public disclosure could reveal investigative techniques or endanger individuals. She set a new deadline of August 28, 2026 for the FBI, DEA, DOJ, and Tinubu's legal team to file their final oppositions to public release of the records.
- **Lobbying firm's escalating role:** Von Batten-Montague-York, the Washington firm retained by former Vice President Atiku Abubakar in March 2026 under a 12-month, $1.2 million lobbying contract (whose stated purpose includes strengthening Atiku's U.S. standing and countering "the Nigerian government's lobbying narratives"), stated it has already submitted more than 60 pages of DOJ records to the Trump administration and to the U.S. Congress, reviving the decades-old allegations. **Content clarification:** per the firm's own description, this 60-page package is not new or previously unknown material — it is a compiled set of the existing

public court record: the DOJ's civil filings, the supporting affidavit, and related federal court decisions from *United States v. Funds in Account No. 263226700 et al.*, No. 93 C 4483 (the same 1993 forfeiture case already documented in Part 1, Document 1–3 of this dossier), packaged for officials who the firm says were previously unaware of it.

- **Direct White House contact:** The firm stated on X that its principal personally briefed the leadership of the White House National Security Council on the DOJ allegations, and described senior Trump-aligned staff as shocked upon first learning of them. The firm also drew an explicit partisan contrast, stating that, unlike the Biden administration's DOJ (which it says fought release of the FOIA records), the current DOJ has been comparatively cooperative.
- **Nigerian tribunal finding (for balance):** A Nigerian election tribunal previously held that petitioners challenging Tinubu's candidacy had not established a criminal conviction, that the forfeiture proceeding was civil in nature, and that the evidence did not prove Tinubu had submitted false information to INEC by not disclosing the forfeiture.

PART 8 — Pre-1988 Background (Career Before the Chicago Case)

> Researched at the person's request to check for anything further back. No documents, cables, or court records from this period were found — only standard biographical material and one notable on-the-record self-quote.

- **Education and early U.S. jobs:** Tinubu moved to the U.S. in the mid-1970s, attended Richard J. Daley College (then Southwest College) in Chicago, then transferred to Chicago State University, graduating in 1979 with a B.S. in Business Administration/Accounting. He reportedly held various jobs (including as a dishwasher and cab driver) while studying, then worked as an accountant for Arthur Andersen, Deloitte Haskins & Sells, and GTE Services Corporation.
- **Encyclopaedia Britannica's caveat:** "Many of the details of Tinubu's early life, education, work, and finances are unclear and, at times, challenged."
- **Return to Nigeria and Mobil career (early-mid 1980s):** Tinubu worked as an auditor for Mobil Oil UK in London, then joined Mobil Producing Nigeria Unlimited (now Seplat Energy) as a senior executive and treasurer. He also consulted for Saudi Aramco's joint-venture partner, National Oil, helping establish its accounting/auditing systems — described as his "first financial breakthrough."
- **Entry into political funding (late 1980s):** Tinubu led the Primrose Group, described as a political action organization pushing for "fundamental progressive changes" in Lagos State politics under the Babangida military government. He was a protégé of Prince Ademola Adeniji Adele, himself linked to Chief Dapo Sarumi, head of the "Primrose Political Movement."
- **Notable self-quote (2012 interview, P.M. News, "Tinubu: My Life, My Story"):** Asked why he left his lucrative Mobil job for politics, Tinubu said: *"There were a lot of things that I don't need to talk about now that got me in contact with Ahmadu Abubakar and Ibrahim Babangida. Such things got my name around socially."* This is Tinubu's own, on-record acknowledgment that the specifics of how he gained access to Nigeria's top military leadership at the time remain deliberately unstated by him. It is not evidence of anything specific, but it is a genuine, self-acknowledged gap in the public record at a pivotal point in his biography.
- **2022 documentation discrepancy:** Nomination documents Tinubu submitted to INEC in 2022 did not list the primary or secondary school he attended, contradicting earlier sworn forms and public statements — an early data point in what later became the broader certificate/education controversy (see Part 1, Documents 10, 12, 13).
- **Age/identity controversy (2022, academically documented):** Nigerian-American professor and columnist Farooq A. Kperogi — a vocal Tinubu critic — conducted his own review of 1970s Richard J. Daley College and Chicago State University records and concluded Tinubu consistently listed 1952 as his birth year (one CSU transcript listed 1954, attributed to clerical error), finding no documentary basis for claims he was born significantly earlier. Kperogi, while maintaining this finding, stated in the same piece that what remains genuinely unresolved in the public record are: his exact place of birth (Tinubu says Lagos, though he notes some Lagos natives dispute this based on his accent), the name he was known by before adopting his current name, the identity of his biological parents, and why he assumed his current identity — adding that "it's on record" that the Tinubu family of Lagos disowned him (a claim not independently verified here).
- **Fact-checked viral claim:** A widely circulated claim in early 2022 that Tinubu was "only 7 years older" than his daughter Folashade Tinubu-Ojo was investigated by Africa Check and found unsupported; the claim traced back to a wave of coordinated Wikipedia vandalism in January 2022 that repeatedly and inconsistently altered both his and his daughter's listed birth years (his to 1932, 1939, then back to 1952; hers to 1973, 1972, 1962, even 1905) before the page was protected by Wikipedia administrators.
- **Maternal identity note:** Tinubu is widely described in reference sources as the son of Abibatu Mogaji (also referenced as Alhaja Abibatu Mogaji, later Ìyálójà — head of the market women — of Lagos), though some accounts describe her as a foster/adoptive mother rather than biological parent; this distinction itself is not conclusively settled in available public sources, and may be relevant to the "Alhaji Mogati" name appearing in the 1993 forfeiture document (Part 1, Document 3, Category C).

PART 9 — Separate, Later Financial Controversy: Alpha-Beta Consulting (2018–present)

> **Important distinction:** This matter is unrelated to the Chicago heroin case or any CIA/FBI question. It concerns Lagos State tax-revenue collection decades later. It is included here only for a complete picture of documented financial controversies involving Tinubu — it should not be conflated with the drug-trafficking/FOIA case above.

- **Background:** Alpha-Beta Consulting holds an exclusive contract to compute, track, and reconcile Lagos State's Internally Generated Revenue (IGR) in exchange for a commission (reportedly around 10%). The firm is widely reported to be owned, at least in part, by Tinubu.
- **The Apara petition (2018):** Dapo Apara, Alpha-Beta's former managing director, filed a petition with Nigeria's Economic and Financial Crimes Commission (EFCC) accusing the firm of functioning as "an avenue for official corruption of government officials, a conduit pipe for massive money laundering scheme, tax evasion, among other vices," alleging fraud exceeding ₦100 billion.
- **Alleged threat, per Apara's sworn court claim:** In a 2020 lawsuit, Apara claimed Tinubu warned him not to expose his involvement in Alpha-Beta's finances to the EFCC, boasting that then-acting EFCC chairman Ibrahim Magu would "always" protect him.
- **Alleged equity arrangement:** Per Apara's statement of claim, when he proposed the IGR-tracking business to Tinubu (then Lagos governor) in 2000, Tinubu allegedly demanded a 70% equity stake be assigned to two associates — Olumide Ogunmola and Adegboyega Oyetola (who later became governor of Osun State in 2018).
- **Company's rebuttal:** Alpha-Beta's current management (led by MD Akin Doherty, himself also named in an EFCC petition) called Apara a fugitive avoiding prosecution for his own alleged misconduct, and accused him of pursuing "blackmail tactics" and sensational headlines to deflect from funds he is alleged to have misappropriated.
- **Status:** As of available reporting, the EFCC had not brought public charges years after the petition was filed; the matter remains in civil litigation (Lagos State High Court, Case No. LD/7330GCMW/2020) alongside the unresolved EFCC petition.

Overall assessment note: The core skeleton of this story (accounts, freeze, $460,000 forfeiture, the four names named in the FOIA proceeding) rests on real, viewable U.S. federal court records and is solidly documented journalistically. Everything beyond that — the CIA connection, motives, the extent of Tinubu's personal involvement, certificate forgery — falls somewhere between "suspicion supported by sworn testimony" and "politically instrumentalized interpretation ahead of the 2027 election." For a fully independent assessment, direct access to PlainSite.org (Greenspan's platform), which continuously publishes original documents from the proceeding, is recommended.

SECTION B

LITIGATION, DISCLOSURE AND THE ARCHIVE

1993 – 2026

How a government refuses to confirm that records exist, and how that refusal failed. The Freedom of Information proceedings, the Glomar rulings, the way federal prosecutors recorded a decision not to charge, and the archives in which the unanswered question would sit.

SUPPLEMENT — Newly Located Records and Research Added August 23, 2026

> **Scope note:** Everything below was added after the original dossier was compiled. The earlier text has been preserved unchanged. Where newly located primary material conflicts with an earlier working assumption, the new evidence is recorded here rather than silently rewriting the earlier section.
>
> **Classification remains the same:** (A) facts documented in court, official registers, or the record; (B) statements/allegations made by agencies, witnesses, litigants, diplomats, or other identified sources; (C) unconfirmed interpretations, investigative leads, or claims for which the underlying primary record has not yet been independently secured.

PART 10 — Material Clarification of the 1993 U.S. Forfeiture Record

10.1 The final decree itself contains a finding concerning the $460,000

- **New primary-document clarification (A):** The final *Decree of Forfeiture* in *United States v. Funds in Account No. 263226700 et al.*, No. 93 C 4483 (N.D. Ill.), did not merely record that federal prosecutors had alleged a narcotics connection. The decree ordered forfeiture of **$460,000** from First Heritage Bank Account No. **263226700** and stated that those funds represented narcotics proceeds or were involved in financial transactions violating 18 U.S.C. §§ 1956 and 1957.
- **Legal distinction remains essential (A):** The decree arose from a negotiated **civil in rem settlement**, not from a criminal trial of Bola Tinubu. It therefore establishes the forfeiture status of the money under the civil proceeding; it is **not** a criminal conviction or a judicial finding that Tinubu personally committed drug trafficking.
- **Settlement posture (A):** The settlement documents state that the claimants disputed the government's assertion of probable cause while agreeing to compromise the civil action.
- **Practical significance:** The public record is therefore stronger than the shorthand formulation "the government merely alleged drug proceeds," but weaker than the separate claim "Tinubu was criminally found guilty of drug trafficking." The accurate middle position is that the **final civil decree itself forfeited $460,000 on the stated narcotics/money-laundering statutory basis**, pursuant to settlement.

10.2 Claimants named separately in the settlement

- The settlement identifies the ownership claimants separately as **Bola A. Tinubu**, **K.O. Tinubu (individually and on behalf of the Tinubu Family)**, and **Alhaji Mogati/Mogaji** (spelling varies in reproductions of the court set).
- The parties agreed that the Citibank funds would be released to **K.O. Tinubu**, and that the First Heritage balance remaining after the $460,000 forfeiture would likewise be released to **K.O. Tinubu**.
- This wording is important because newly located Nigerian primary records show that **K.O. Tinubu was a separate person from Bola Ahmed Tinubu**, making the earlier working assumption that "K.O." was simply Bola Tinubu's own initials untenable.

10.3 Supplemental correction: K.O. Tinubu was a separate person

- **Primary judicial proof (A):** In *Ebute v. The State*, **CA/L/196/94, [1994] NGCA 1 (20 July 1994)**, Bola Ahmed Tinubu appears as the **sixth appellant**, while **Alhaji K.O. Tinubu** appears separately among counsel representing the appellants. They therefore cannot be the same individual in that proceeding.
- **Full-name evidence (A):** In a separate reported Nigerian case, counsel identified as **K.O. Tinubu** is described in the record as **Alhaji Kafaru Oluwole Tinubu**.
- **Official family identification (A):** An October 26, 2023 State House statement identifies the late **Alhaji Kafaru Oluwole Tinubu, LLB, LLM, BL (CP Rtd)** as the **patriarch of the Tinubu family**. President Tinubu described him as a senior family figure, adviser, and source of support during the military-era political struggle.
- **Independent historical legal-record confirmation (A):** Nigeria's **Federal Government Gazette of March 29, 1979** records **Kafaru Oluwole Tinubu** as a legal practitioner registered as a **Notary Public for Nigeria**, providing an independent pre-1993 official record of the full name and legal profession associated with K.O. Tinubu.
- **1993 linkage assessment:** Because the U.S. settlement names **"K.O. Tinubu (individually and on behalf of the Tinubu Family)"**, while later official Nigerian records identify **Kafaru Oluwole Tinubu** as the Tinubu-family patriarch and the 1994 court record independently shows "K.O. Tinubu" as a separate lawyer working on Bola Tinubu's case, the identification of the 1993 claimant as **Kafaru Oluwole Tinubu is now strongly supported**.
- **Residual caution:** No U.S. filing located in this research session spells the 1993 claimant's full name as "Kafaru Oluwole Tinubu." For that reason, the identification in the specific U.S. docket is best labeled **strongly supported but not yet closed by a full-name U.S. filing**.

- **Separate unresolved person: Alhaji Mogati/Mogaji** should not be merged with K.O. Tinubu. That identity remains unresolved on the presently reviewed public record.

10.4 New evidentiary consequence

The 1993 record should now be read as involving at least three distinct claimants/interested parties: **Bola A. Tinubu**, a separate **K.O. Tinubu/Kafaru Oluwole Tinubu**, and **Alhaji Mogati/Mogaji**. This resolves one ambiguity while creating a more precise question for future research: **why Kafaru, as family patriarch, asserted ownership interests in and received the released funds from accounts nominally held in Bola Tinubu's name or associated entities.** The settlement itself documents the transfer; the underlying private ownership arrangement has not yet been located.

PART 11 — Separate 1992–2001 Financial Litigation: Mawi International Limited / I.M.B. Securities

> **Important distinction:** This was a Nigerian commercial debt/guarantee dispute. No evidence located connects the loan itself to the Chicago narcotics investigation. Its relevance is chronological and financial: it documents another significant Tinubu-linked financial obligation during the same 1992–1994 period.

11.1 Supreme Court case

- **Case:** *Bola Tinubu v. I.M.B. Securities Plc*, **SC.32/2001**, Supreme Court of Nigeria, judgment **October 5, 2001**.
- **Underlying action (A):** I.M.B. Securities filed the original High Court writ on **November 26, 1992**.
- **Debt claimed (A):** The suit concerned an outstanding **₦2.5 million overdraft** granted to **Mawi International Limited**, the first defendant.
- **Tinubu's role (A):** Bola Tinubu was the **third defendant** and was expressly described by the Supreme Court as **one of the personal guarantors** of the ₦2.5 million facility.
- **What this proves:** By November 1992, Tinubu had a sufficiently direct financial relationship with Mawi International Limited to assume personal guarantor liability for its borrowing.
- **What it does not prove:** The judgment does **not** establish that Tinubu owned Mawi International Limited, that the overdraft had any illicit source, or that it was connected to the U.S. forfeiture matter.

11.2 Procedural history

- Tinubu later challenged service/procedure in the Lagos proceedings.
- The resulting litigation ultimately reached the Supreme Court after he became Governor of Lagos State.
- The Supreme Court addressed the effect of **Section 308 constitutional immunity** on the continuation of proceedings against a sitting governor.
- The case is therefore useful both as a financial record and as a separate example of litigation that pre-dated Tinubu's governorship but became entangled with gubernatorial immunity.

11.3 Chronological overlap with the U.S. case

- **January 1992:** U.S. authorities froze Tinubu-linked accounts.
- **November 26, 1992:** I.M.B. Securities commenced the Mawi overdraft action in Lagos.
- **July–October 1993:** U.S. civil forfeiture proceeding and settlement.
- **1994:** Tinubu continued litigating procedural issues in the Mawi matter while also becoming involved in the separate military-era treasonable-felony proceeding described in Part 12 below.
- **Assessment:** The overlap is documented, but **no causal connection between the Mawi loan and U.S. funds has been established**.

11.4 Open corporate-record questions

The following Mawi questions remain unresolved and are high-value research targets:

1. Who were Mawi International Limited's shareholders and directors in 1991–1993?
2. Who was the second personal guarantor named alongside Tinubu?
3. What was the company's registered address and business activity?
4. What security, if any, backed the ₦2.5 million overdraft?
5. Do CAC incorporation or charge records identify any overlap with Tinubu's other companies or associates?

PART 12 — 1994 Treasonable-Felony Case, Military-Era Prosecution, and Exile

Document 14: *Ebute v. The State* — Court of Appeal (1994)

- **Case:** *Ebute v. The State*, **CA/L/196/94, [1994] NGCA 1**, Court of Appeal of Nigeria, judgment **July 20, 1994**.
- **Defendants/appellants (A):** The case concerned six former senators, with **Bola Ahmed Tinubu listed as the sixth appellant**.
- **Charge (A):** The prosecution alleged that the appellants formed an intention to remove General Sani Abacha as Head of State by means other than those permitted by the constitutional order and manifested that intention through a political press statement declaring the military government illegal.
- **Tinubu's procedural position (A):** The Court of Appeal record states that Tinubu had voluntarily submitted himself for arrest, a factor noted when his bail position was considered.
- **Outcome at this stage (A):** The Court of Appeal allowed the bail appeal and granted bail subject to conditions including surrender of passport and reporting requirements.
- **No conviction established:** The judgment is evidence of a **criminal prosecution/charge**, not a conviction for treasonable felony.

12.1 Contemporary human-rights record

- **Amnesty International (B/context):** Contemporary Amnesty reporting described the prosecution of the former senators as arising from their pro-democracy political statement and treated the case as politically motivated; Amnesty stated that imprisonment on that basis would amount to imprisonment for non-violent political expression.
- **Inter-Parliamentary Union follow-up (B):** A later IPU human-rights report stated that proceedings against the other senators had been terminated by December 1995 while Tinubu's position remained distinct, and it reported an additional allegation involving sabotage of oil installations before his period in exile.
- **Caution:** The IPU description of the alleged oil-installation sabotage is not, in this research set, matched to a located charging instrument or final criminal judgment. It should therefore be treated as **documented international-parliamentary reporting, not a proven criminal offense**.

12.2 Significance for the biography

The 1994 judgment supplies a primary judicial anchor for a period that is often described only through political biography. It establishes that Tinubu's conflict with the Abacha military government was not merely rhetorical: he was an accused person in a reported treasonable-felony case and litigated for bail before the Court of Appeal.

12.3 K.O. Tinubu reappears

The same judgment separately names **Alhaji K.O. Tinubu** among counsel while Bola Tinubu is a named appellant. This is one of the strongest independent records proving that **K.O. Tinubu was a separate person**, and it materially changes how the K.O. reference in the 1993 U.S. settlement should be understood (see Part 10).

PART 13 — Education, Declaration, and Qualification Controversies Before the 2022–2023 CSU Litigation

> **New chronology:** The education/certificate dispute did not begin with the 2022 presidential nomination or the 2023 CSU discovery. A documented chain reaches back to 1999 and repeatedly entered legislative and judicial proceedings.

13.1 Lagos State House of Assembly inquiry (1999)

- **Trigger (B/A as legislative record):** A 1999 petition challenged parts of Tinubu's age and educational history, including discrepancies involving his date of birth and claims about schools attended.
- **Petitioners as named in the record (B/A as legislative history):** The August 12, 1999 petition was attributed to **Alhaji Jameed Seriki** of 62 Balogun Street West, Lagos, and **Dr. Waliu Balogun-Smith** of 5 Unity Road, Ikeja. The committee later reported that neither petitioner could be found at the supplied address and concluded the names/addresses were fictitious; it nevertheless continued the investigation.
- **Ad-hoc committee (A):** Following a motion by **Tajudeen Jaiyeola Agoro**, Speaker **Adeleke Olorunimbe Mamora** established the committee on **September 21, 1999**. Its members were **Babajide Omoworare (chairman), Thomas Ayodele Fadeyi, Adeniyi Akinmade, Ibrahim Gbola Gbabijo, and Saliu Olaitan Mustapha**.
- **Tinubu appearance (A/B):** Tinubu appeared before the committee on **September 23, 1999** with lawyer **Femi Falana**.

- **Admission concerning errors (B, recorded by committee reporting):** Tinubu accepted responsibility for some **"needless errors"** in the information submitted during the political nomination process. His explanation was that information had been supplied under chaotic primary-election conditions by **Senator Tokunbo Afikuyomi**.
- **Afikuyomi's role (B):** Afikuyomi later appeared and accepted responsibility for mistakes in information he had supplied.
- **1992 form produced (A/B):** Tinubu produced a personally completed **June 1, 1992 SDP senatorial candidate form**, which reportedly listed his B.Sc. in Accounting and was supported by Richard J. Daley College / Chicago State University material.
- **Supporting material presented to the committee (B/A as committee exhibits):** The committee account lists CSU honors/dean documentation, a 1979 CSU award recommendation, campus-publication material, a June 1979 CSU account statement, the June 22, 1979 degree document, a CSU yearbook, a July 1979 transcript, an August 20, 1999 CSU attendance-confirmation letter, employment/pay records from Deloitte Haskins & Sells and GTE, and Mobil Oil service/employment confirmation. These documents were presented as supporting material in the Assembly inquiry; the later 2023 CSU discovery record remains the more detailed modern authentication record covered in Part 1.
- **Gani Fawehinmi testimony (B):** Fawehinmi argued that false declarations warranted criminal investigation; Falana disputed that the known facts established perjury or use of a forged certificate.
- **Committee conclusion (A as committee finding, not judicial fact):** The committee reported that it had not found evidence that Tinubu had presented a forged certificate, while acknowledging inaccurate educational statements and concluding they did not defeat the minimum constitutional qualification requirements.

13.2 *Fawehinmi v. Inspector-General of Police* (2002)

- **Case:** *Fawehinmi v. Inspector-General of Police and 2 Others*, **SC 201/2000, [2002] NGSC 17**, Supreme Court of Nigeria, judgment **May 10, 2002**.
- **Origin (A):** Gani Fawehinmi sought an order of mandamus compelling police investigation of criminal allegations he had made concerning Governor Tinubu's declarations.
- **Trial-court issue (A):** The Federal High Court had accepted an argument that Section 308 gubernatorial immunity prevented investigation.
- **Court of Appeal position (A):** The Court of Appeal held that the police were **not automatically precluded by Section 308 from investigating**, but still refused to compel an investigation by mandamus in the circumstances.
- **Supreme Court position (A):** The Supreme Court did not adjudicate the underlying education/perjury allegations as true. It emphasized police discretion and concluded that, in the circumstances before it, mandamus should not issue compelling the requested investigation while Tinubu was an incumbent governor.
- **Proper significance:** This case is a constitutional/immunity and police-discretion judgment arising from the education/declaration controversy; it is **not a judicial finding that Tinubu forged certificates or committed perjury**.

13.3 *Williams v. Tinubu* (2003)

- **Case:** *Williams v. Tinubu*, Court of Appeal election-petition litigation, **EPT/CA/L/003/03**, decided **July 18, 2003**.
- **Issue (A/B):** Tinubu's eligibility/educational qualification was again raised in litigation challenging his re-election as Lagos governor.
- **Significance:** The case further confirms that the qualification controversy was active in formal litigation two decades before the 2023 CSU discovery proceedings.
- **Caution:** No record located in this session establishes that this case produced a judicial finding of certificate forgery.

13.4 Contested 2011 Federal High Court perjury-charge lead — FHC/ABJ/CR/04/2011

- **Later journalistic claim (C/B):** Peoples Gazette reported in 2023 that it had obtained documents showing a two-count Federal High Court charge filed in Abuja on **January 12, 2011**, allegedly concerning false educational statements in an older INEC form, and that the Attorney-General's office moved to withdraw the matter later that month.
- **Reported case number: FHC/ABJ/CR/04/2011**.
- **Direct denial (B):** Tinubu lawyer **Olatunji Abayomi** publicly stated in 2014 that no such charge existed under that case number and that Tinubu had not been tried or convicted in such a proceeding.
- **Archival problem:** Secondary legal commentary has itself noted difficulty independently authenticating the alleged case because of incomplete historical court-record access.
- **Current classification: Contested documentary lead (Category C/B), not Category A.** A certified Federal High Court docket sheet, filed charge, withdrawal order, or registry confirmation is still required before treating the reported 2011 criminal filing as established court-record fact.

13.5 Expanded education-dispute chronology

- **1992:** Tinubu's SDP senatorial form later produced to the Lagos Assembly.
- **1999:** Lagos House inquiry; Tinubu and Afikuyomi address inaccurate information.
- **1999–2002:** Fawehinmi attempts to compel police investigation; litigation reaches Supreme Court.
- **2003:** *Williams v. Tinubu* again raises qualification issues in election litigation.
- **2011:** disputed/contested Federal High Court perjury-charge report.
- **2022:** presidential nomination records renew questions over omitted primary/secondary-school history.
- **2023:** CSU discovery and registrar deposition produce the detailed diploma, gender, date-of-birth, and graduation-document record already covered in Part 1.
- **2026:** new Nigerian certificate/NYSC litigation remains pending as covered above.

PART 14 — 2011 Code of Conduct Tribunal Case: Foreign Accounts

Document 15: *Federal Republic of Nigeria v. Ahmed/Bola Tinubu*, CCT/ABJ/01/11

- **Official case existence (A):** Nigeria's Code of Conduct Tribunal case register, reproduced in the UNODC Nigeria UNCAC country-review material, lists **Federal Republic of Nigeria v. Ahmed Bola Tinubu, CCT/ABJ/01/11**, with the subject **operation of foreign accounts**.
- **Period alleged (B):** The prosecution alleged that Tinubu maintained or operated foreign bank accounts while serving as Governor of Lagos State between 1999 and 2007 and failed properly to disclose them in asset-declaration forms.
- **No conviction (A):** The case did not produce a conviction.

14.1 Accounts listed in published reproductions of the charge

Published contemporaneous reproductions of the charge identified accounts including:

- **First Heritage Bank, Country Club Hills, Illinois** — Account **263226700**, Bola Tinubu.
- **Citibank N.A., New York** — accounts including **39483134, 39483396, 4650279566, 00400220, 39936404, 39936383**, in the names of Bola Tinubu and/or Compass Finance & Investment Company Ltd.
- **Citibank International, New York** — accounts including **52050-89451952** and **52050-89451953**.
- **HSBC, 177 Great Portland Street, London** — additional accounts published as being in the names of Bola Tinubu, Oluremi Tinubu, and daughters/family members.

14.2 Direct overlap with the 1993 U.S. record

- The **First Heritage 263226700** account and several **Citibank/Compass** account numbers in the 2011 Nigerian charge are the same accounts, or members of the same account set, that appear in the 1993 U.S. civil forfeiture file.
- **Importance:** This means the foreign-account controversy did not arise from an entirely unrelated set of bank relationships; the Nigerian Code of Conduct case expressly revisited banking relationships already visible in the U.S. record.
- **Caution:** The 2011 charge alleged improper operation/non-declaration during public office. The charge itself does not establish that every account remained active throughout 1999–2007 or that Tinubu personally committed the charged Code-of-Conduct violations.

14.3 November 30, 2011 outcome

- **Tribunal ruling (A):** On **November 30, 2011**, the Code of Conduct Tribunal struck out/quashed the charges.
- **Procedural basis (A/B as reported from ruling):** The tribunal accepted the defense argument that the Code of Conduct Bureau had not first given Tinubu the opportunity contemplated by the then-applied Section 3(d) procedure to explain or address the declaration issue before referral to the Tribunal.
- The tribunal also criticized procedural defects surrounding the charge and proof materials.
- **Correct interpretation:** The dismissal was not a trial verdict establishing that none of the foreign accounts existed. It was a procedural/jurisdictional termination of the prosecution as then constituted.
- **Tinubu's response (B):** Tinubu described the prosecution as political persecution and challenged the government to show transactions, balances, dates, and sources supporting the accusations.

14.4 Tribunal later said its own 2011 reasoning was erroneous

- During the later **Bukola Saraki** Code of Conduct proceedings, the CCT revisited its Tinubu ruling.

- Tribunal Chairman **Danladi Umar** stated that the 2011 Tinubu decision had been given **per incuriam** / in error because the tribunal had not properly considered the constitutional provision governing the Bureau's role.
- Legal commentary on the CCT quoted the tribunal as acknowledging that CCT/ABJ/01/11 had been struck out because Tinubu had not first been invited by the Bureau, while later questioning the legal foundation for that requirement.
- **Significance:** This does not retroactively convict Tinubu or reopen the old case. It means only that the same tribunal later disavowed part of the legal reasoning that had led to the 2011 termination.

14.5 Danladi Umar's 2016 "serious influence" statement

- **Public statement (B):** In 2016, CCT Chairman Danladi Umar said that he had been under **"serious influence"** during the Tinubu matter.
- **Critical limitation:** Umar did not identify who exerted the influence, what was demanded, or whether it changed the legal outcome.
- **Classification:** This is an on-record statement by the tribunal chairman and therefore relevant, but it is **not evidence by itself that Tinubu, his lawyers, the government, or any third party improperly controlled the decision**.

PART 15 — UK Offshore / Property Record: Abeeb Holdings Limited

> **Important distinction:** The records below establish declared beneficial ownership and an overseas entity/property connection. They do not establish that the property was purchased with proceeds from the 1993 U.S. accounts or with public funds.

15.1 Official Companies House record

- **Entity: ABEEB HOLDINGS LIMITED**.
- **UK Register of Overseas Entities number: OE016088**.
- **Jurisdiction of incorporation: Gibraltar**.
- **Gibraltar registration number: 51250**.
- **Registered/correspondence details in the UK filing: Flat 9, 96–100 New Cavendish Street, London**.
- **Register status (A):** The entity is recorded by UK Companies House as an overseas entity.
- **Register disclaimer:** Companies House states that it does not independently verify the accuracy of all information filed by companies/entities.

15.2 Bola Tinubu recorded as active beneficial owner

- **Official register entry (A as filed record):** Companies House lists **Bola Tinubu** as an **active beneficial owner** of Abeeb Holdings Limited.
- **DOB/nationality:** March 1952; Nigerian.
- **Nature of control: Ownership of shares — more than 25%.**
- **Correspondence address:** Flat 9, 96–100 New Cavendish Street, London.
- **"Notified on" date: April 20, 1994**.
- **Date caution:** The Companies House "notified on" field should not automatically be treated as the property's acquisition date or the company's incorporation date. It is the date attached to the beneficial-owner record in the overseas-entity filing.

15.3 OCCRP property research

- OCCRP used the UK Register of Overseas Entities and property records to report that Abeeb Holdings held **Flat 9** at 96–100 New Cavendish Street.
- OCCRP placed the acquisition in the period shortly after the 1993 U.S. forfeiture case.
- **No source-of-funds finding:** Neither the Companies House entry nor the OCCRP property research establishes that money from the Chicago forfeiture accounts financed the London property.
- **Research significance:** Because the property/company relationship falls very close in time to the 1993 U.S. settlement, it is a legitimate financial-forensics question to reconstruct the purchase and funding path — but only documentary tracing can establish or eliminate a connection.

15.4 Family/associate UK property network — separate from Bola's direct holding

OCCRP also identified a broader network involving family members and associates:

- **Aranda Overseas Corporation**, linked in reporting to Tinubu's son **Seyi Tinubu**, acquired **Flat 10A in the same New Cavendish Street building** in 2011.
- OCCRP reported that associate **Oladipo Eludoyin** was connected to the lease and was beneficial owner of **17 UK properties through three BVI companies** acquired during roughly 2004–2007.
- **Strict evidentiary separation:** These family/associate holdings are not automatically Bola Tinubu's personal assets. They belong in a network annex, not in a list of property directly proven to be owned by him.

15.5 High-value unresolved records

1. UK Land Registry title register and historical title documents for Flat 9.
2. Exact acquisition date and purchase price.
3. Mortgages, charges, lender, and discharge history.
4. Conveyancing solicitor and transferor.
5. Gibraltar corporate file for registration no. 51250 — historical directors, shareholders, share transfers, registered-office changes.
6. Any bank records showing source of funds for acquisition.
7. Whether Abeeb held additional UK property beyond Flat 9.

PART 16 — U.S. Diplomatic Record: Direct and Repeated Political Conversations (2005–2007)

> **Methodological note:** State Department cables are evidence that diplomats recorded particular meetings, statements, and assessments. A diplomat recording Tinubu's allegation does not make the underlying allegation true. Distribution of cables to intelligence-policy recipients is also not proof that a source was a CIA/FBI asset.

16.1 Cable 05LAGOS435 — February 2005

- **Classification:** Confidential U.S. diplomatic reporting.
- **Subject:** "OBASANJO'S NEMESIS: LAGOS STATE GOVERNOR TINUBU."
- **Meeting:** Tinubu spoke directly with U.S. diplomatic personnel about Lagos finances, federal-state conflict, infrastructure, and political conditions.
- Tinubu complained that the federal government had withheld roughly **$135 million** in Lagos local-government allocations despite litigation over the dispute.
- **Embassy private-sector reporting (B):** U.S. contacts in the private sector told diplomats they had been asked for contributions connected to moving projects forward.
- **Balancing embassy assessment (B):** The same diplomatic reporting stated that Tinubu did **not** rank among the governors the mission regarded as Nigeria's most notoriously corrupt.
- **Interpretive value:** The cable records both adverse allegations and a comparatively restrained U.S. assessment, making it useful precisely because it is not one-sided.

16.2 Cable 05LAGOS1422 — August 2005

- **Classification:** Secret.
- **Direct political discussion (A/B):** Tinubu held a lengthy conversation with the U.S. Consul General about presidential succession, **Atiku Abubakar**, **Muhammadu Buhari**, **Ibrahim Babangida**, and National Security Adviser **Aliyu Mohammed Gusau**.
- **Tinubu–Atiku relationship:** The cable described Tinubu and Atiku as close friends with a relationship dating to the **early 1990s**, crossing formal party lines.
- Tinubu discussed possible political alignments and presidential-ticket scenarios.
- **Tinubu allegation (B only):** Tinubu told the diplomats that Gusau possessed embarrassing dossiers concerning Obasanjo and Atiku. No independent proof of that assertion is established by the cable.

16.3 Cable 06LAGOS1107 — August 2006 / Funsho Williams murder

- **Classification:** Confidential.
- Shortly after Lagos PDP politician **Funsho Williams** was murdered, Tinubu told the U.S. Consul General that he believed **Bode George** had organized the killing.
- **Critical evidentiary limitation:** The cable states that Tinubu offered no evidence beyond his political assessment, and the U.S. diplomatic comment described the theory as weak/tenuous and noted a lack of hard evidence.

- **Classification of the claim:** Category B as a documented statement by Tinubu; **not evidence that Bode George committed the murder**.

16.4 Cable 06LAGOS1398 — November/December 2006

- U.S. diplomatic reporting described Tinubu as the **primary financier behind the new Action Congress**.
- Tinubu told U.S. diplomats he was considering/seeking the presidency under the new party structure.
- The cable described him as an Atiku friend/loyalist and identified **Babatunde Fashola** as a long-time confidant and former Chief of Staff.
- **Historical importance:** This cable provides contemporary U.S. documentary support for Tinubu's role as a principal financial organizer of the political coalition that became the Action Congress.

16.5 Cable 07LAGOS89 — January 2007

- Tinubu again discussed highly sensitive opposition strategy with U.S. diplomats, including Atiku's position and alternative Action Congress electoral configurations.
- **Pattern:** By this point the cable archive documents repeated, substantive conversations in which Tinubu provided U.S. diplomats with his assessment of internal Nigerian elite politics.

16.6 What the cables do — and do not — establish

Established:

- Tinubu was a recurring, direct interlocutor for senior U.S. diplomats during his governorship and the 2007 succession crisis.
- The conversations included highly sensitive internal political strategy, relationships, rivalries, and allegations.
- At least some cables were classified Confidential or Secret.

Not established:

- That Tinubu was paid by U.S. intelligence.
- That he was recruited as a CIA/FBI source or "asset."
- That ordinary intelligence-distribution markings on State Department cables prove an intelligence relationship.

Relevance to Part 6: The cable trail strengthens the factual proposition that Tinubu had **sustained, high-level U.S. political contacts**. It does not independently resolve the CIA/FBI-asset hypothesis.

PART 17 — FBI FOIA Record Architecture: The 70,107-Page Parent Universe and Later Requests

17.1 Request 1553430-000 — Lee Andrew Edwards / broader investigation

- **Filed:** July 16, 2022; FBI assigned request number **1553430-000** shortly thereafter.
- **Original scope:** Records concerning **Lee Andrew Edwards** and the broader heroin-investigation context — not a Tinubu-only request.
- **October 27, 2022 FBI response (A as reproduced in the FOIA complaint):** The FBI reported locating approximately **70,107 pages** potentially responsive to the original subject request.
- **Fee estimate:** The correspondence included an estimated duplication/review fee of roughly **$2,110** if processed at that breadth.

17.2 Correct interpretation of the 70,107 figure

- The figure **must not** be described as "70,107 FBI pages on Bola Tinubu."
- It represents the potential record universe located for the original **Lee Andrew Edwards-centered request**, before later narrowing and separate Tinubu-specific requests.
- Its importance is that it demonstrates the **scale of the FBI record universe around the underlying Chicago/Hammond investigation**, not the number of Tinubu-specific pages.

17.3 Narrowing toward Tinubu/K.O./entities

- The FBI asked Greenspan to narrow the request.
- Subsequent correspondence narrowed the focus toward records relating to **Bola Tinubu, K.O. Tinubu, and related entities/participants**.

- The evolution of the request helps explain why later FOIA litigation contains multiple request numbers rather than one single "Tinubu file" request.

17.4 September 2023 Joint Status Report — approximately 2,500 pages

- A Joint Status Report filed in **Greenspan v. EOUSA et al., Case 1:23-cv-01816**, stated that the FBI had identified approximately **2,500 pages potentially responsive** to the Edwards request and a separate **Akande request** (request no. **1587544-000**) being processed together.
- The FBI proposed processing approximately **500 pages per month**.
- **Critical limitation:** The 2,500 pages were described as a combined potentially responsive set for the Edwards/Akande requests. They were **not** described by the filing as 2,500 pages exclusively about Tinubu.

17.5 Tinubu-specific request family

The record architecture now includes at least:

- **1553430-000** — broader Lee Andrew Edwards request.
- **1587544-000** — Mueez/Adegboyega Akande-related request identified in the 2023 Joint Status Report.
- **1588244-000** — request for **"the entire FBI file for Bola Ahmed Tinubu"**.
- **1593615-000** — request for **FBI 302 interviews with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during 1992–1993**.

17.6 Why this matters

This architecture clarifies three separate quantities that should never be collapsed:

1. **~70,107 pages:** broad potentially responsive Edwards-request universe identified in 2022.
2. **~2,500 pages:** potentially responsive Edwards + Akande processing set identified in a 2023 status report.
3. **Tinubu-specific files/302s:** separate requests later subjected to Glomar litigation and the 2025–2026 disclosure fight.

17.7 Current status as of August 23, 2026

- The latest reliably located public procedural record remains the August 21–22, 2026 posture already documented in Part 7.
- No reliable post-August-22 public docket ruling was located during this research session.
- The next stated deadline remains **August 28, 2026**, when sealed/public opposition materials are due under Judge Howell's latest order.

PART 18 — Additional Nigerian Financial/Anti-Corruption Investigation Threads

18.1 V-Mobile / Econet / ADFI / UK Metropolitan Police controversy (2004–2009)

> **Important distinction:** This is separate from the Chicago forfeiture, the 2011 foreign-account case, and Alpha-Beta. It concerns state investment/divestment in the Nigerian mobile-telecom sector and later anti-corruption/money-laundering inquiries.

- **2009 official controversy (B/A as official statements):** Attorney-General **Michael Aondoakaa** publicly discussed a British Mutual Legal Assistance request involving former governors **James Ibori, Bola Tinubu, and Victor Attah** in relation to V-Mobile share transactions.
- The controversy involved **African Development Funds Incorporated (ADFI)** and allegations/suspicions about whether share-sale transactions were transparent and whether proceeds or commissions raised money-laundering concerns.
- Aondoakaa cited an EFCC communication concerning **ADFI Account No. 011400552** and represented that the anti-graft commission had later removed a caution/freeze after investigation.
- **Disputed "clearance" wording:** Contemporary reporting shows disagreement over whether the EFCC had "cleared" the former governors generally or only addressed particular transactions/accounts. The record should therefore not be summarized as a blanket exoneration.

18.2 Tinubu's own 2009 account of the V-Mobile transaction

- Tinubu publicly stated that Lagos invested through government-owned **IBILE Holdings**.
- He said Lagos invested approximately **₦4 billion** and received more than **₦19 billion** upon divestment, generating a profit exceeding ₦15 billion.

- He denied that Lagos used ADFI as broker/intermediary and denied payment of the alleged commission arrangements attributed to the transaction.
- He acknowledged reports of a British Metropolitan Police inquiry but said neither he nor his officials had been arrested, questioned, or charged in relation to the matter.
- **Status:** No criminal conviction of Tinubu arising from the V-Mobile/Econet matter was located.

18.3 Open V-Mobile records

The most valuable primary records still to obtain are:

- the UK Mutual Legal Assistance request;
- the complete EFCC investigative file and closure/clearance correspondence;
- IBILE Holdings board resolutions and purchase/divestment records;
- ADFI bank and brokerage documentation;
- any Metropolitan Police case reference and formal disposition.

18.4 EFCC request for Tinubu's asset-declaration forms (2020–2021)

- **Documented letter (A/B):** On **November 6, 2020**, the EFCC's Lagos office wrote to the Code of Conduct Bureau seeking information concerning **Bola Ahmed Adekunle Tinubu**.
- **Reference: CR/3000/EFCC/LS/Vol4/322**.
- **Signatory: Abdulrasheed Bawa**, then Lagos Zonal Head of the EFCC and later Chairman of the commission.
- **Purpose:** The EFCC sought Tinubu's asset-declaration material / outstanding information from the Code of Conduct Bureau under its statutory investigative powers.
- A senior EFCC official confirmed the authenticity of the letter to Nigerian press and described it as part of a broader investigation arising from petitions dating back to roughly 2018, including complaints connected to **Alpha-Beta Consulting**.
- **Outcome:** No public criminal charge or final EFCC disposition against Tinubu arising specifically from this 2020 request was located in this research session.

18.5 Alpha-Beta — primary-document upgrade to Part 9

The existing Part 9 is supplemented by the following document-level details:

- **Case:** Lagos State High Court, **LD/7330GCMW/2020**.
- **Parties:** Dapo Apara sued **Alpha-Beta Consulting LLP**, **Bola Ahmed Tinubu**, and **Akin Doherty**.
- **Witness Statement on Oath (B, procedurally documented):** Apara alleged under oath that Tinubu was a controlling interest behind Alpha-Beta and that the ownership arrangement had been concealed from the public.
- **Equity allegation (B):** Apara alleged that a proposed 70% interest was to be placed in the names of **Olumide Ogunmola** and **Adegboyega Oyetola** as nominees/associates.
- **Pre-action correspondence (B):** Apara's lawyers separately alleged large transfers and financial arrangements involving Tinubu-linked interests.
- **Counter-position (B):** Alpha-Beta's management accused Apara of misappropriation and blackmail and denied his corruption narrative.
- **Evidentiary significance:** The allegations are stronger as sourcing because the actual sworn statement and legal correspondence are publicly available, but they remain **party allegations**, not adjudicated facts.

PART 19 — Exile-Era Assets, Filling Stations, and the "Compass Shell" Investigative Lead

> **Methodological warning:** This part intentionally distinguishes a documented exile-era filling-station story from an unresolved "Compass" name coincidence. There is currently no primary ownership record connecting the Washington business identified below to Compass Finance & Investment Company Ltd.

19.1 Washington, D.C. gas-station accounts from associates

- **Bayo Onanuga recollection (B):** Onanuga wrote that during Tinubu's exile period he stayed in a Washington, D.C. flat associated with Tinubu and received support from **Tinubu's gas station in Washington, D.C.**, which he said was then managed by Tinubu's wife.

- **Akib Abiola recollection (B):** In a separate political-history interview, Abiola recalled that **Shola Ogunbode** was running Tinubu's Washington gas station in 1994.
- **Corroborative relevance:** Two named political associates therefore independently described a Tinubu-linked Washington filling station during the military/exile period.
- **Limitation:** Neither account, by itself, supplies a deed, corporate registration, franchise agreement, or exact ownership structure.

19.2 Tinubu's later account of London filling stations

- In a later biographical account, Tinubu said he had **two filling stations in London**, managed by Oluremi Tinubu, and that he sold assets to fund pro-democracy activity.
- **Unresolved point:** The London and Washington recollections could refer to separate businesses, multiple periods, or imperfect memories. The current record does not justify merging them into one asset.

19.3 Compass Shell Food Mart — a separate, unresolved lead

- A **Washington Post** health-code report from January 2000 lists **"Compass Shell Food Mart" at 4321 Nannie Helen Burroughs Ave NE, Washington, D.C.**
- Shell's current station directory continues to show a Shell service station at **4321 Nannie Helen Burroughs Ave NE**.
- Some modern directories continue to use the **Compass Shell Food Mart** name for the address.
- **Reason the lead is noteworthy:** The 1993 U.S. forfeiture case separately involved **Compass Finance & Investment Company Ltd.**, a Tinubu-controlled entity whose Citibank corporate records identified Akande and Agbele as directors.
- **But no link is yet proven:** No deed, D.C. business-license file, Shell franchise record, tax record, or corporate filing located in this session establishes that **Compass Shell Food Mart** was owned by Bola Tinubu, K.O. Tinubu, Compass Finance & Investment Co., Shola Ogunbode, or any other person appearing in the Chicago case.
- **Classification: Category C investigative lead only.** The shared word "Compass" is presently a coincidence worth testing, not evidence of common ownership.

19.4 Later-operator database lead

- A later business-directory entry associates **DAG Petroleum Management Inc.** with the same 4321 Nannie Helen Burroughs address.
- This illustrates why the historical ownership chain cannot be inferred from the current station name: operators and franchisees can change over time.

19.5 Records required to resolve the gas-station question

1. D.C. Department of Licensing and Consumer Protection historical business-license files, 1993–2000.
2. D.C. Recorder of Deeds ownership and lease records for 4321 Nannie Helen Burroughs Ave NE.
3. Historical Shell franchise/dealer records.
4. Corporate filings for Compass Shell Food Mart and any predecessor business at the address.
5. Tax-assessment and UCC/financing records.
6. Records identifying Shola Ogunbode's business role in Washington during 1994–1996.
7. Any connection to Compass Finance & Investment Company Ltd. — or evidence conclusively ruling one out.

PART 20 — 2023 Nigerian Supreme Court Election-Litigation Endpoint

Atiku Abubakar & PDP v. INEC, Tinubu & APC

- **Case: SC/CV/935/2023**, Supreme Court of Nigeria, judgment **October 26, 2023**.
- **Outcome (A):** The Supreme Court dismissed the appeal challenging the presidential-election result and left Tinubu's election intact.
- **U.S. forfeiture issue:** The election-litigation record did not transform the 1993 civil forfeiture into a criminal conviction. The lower election tribunal had already held that the challengers failed to establish a disqualifying criminal conviction from the U.S. forfeiture documents.
- **Certificate/CSU material:** The Supreme Court litigation also became the endpoint for attempts to use new U.S.-obtained CSU evidence in the election appeal. The court's disposition should not be restated as a standalone finding that every disputed document was genuine; procedurally, the appeal was dismissed and Tinubu remained qualified/elected.

- **Significance for the dossier:** Nigerian election courts addressed the **legal consequence for electoral qualification**, not the broader historical questions about bank transactions, U.S. investigative suspicions, or every document discrepancy discussed elsewhere in this dossier.

PART 21 — Supplementary Register of Persons and Entities

PERSON / ENTITY	NEWLY DOCUMENTED ROLE	EVIDENTIARY STATUS
Alhaji Kafaru Oluwole Tinubu (K.O. Tinubu)	Lawyer; Tinubu-family patriarch; separately appears as counsel while Bola is an appellant in 1994; strongly matches K.O. claimant in 1993 U.S. settlement	Separate identity **confirmed (A)**; 1993 claimant full-name match **strongly supported**
Mawi International Limited	Borrower of ₦2.5m I.M.B. Securities overdraft; Bola Tinubu one of personal guarantors	Supreme Court record **(A)**
I.M.B. Securities Plc	Creditor/plaintiff in 1992 commercial action	Supreme Court record **(A)**
Ameh Ebute et al.	Co-appellants with Tinubu in 1994 treasonable-felony/bail case	Court of Appeal record **(A)**
Gani Fawehinmi	Petitioner seeking investigation of allegations concerning Tinubu's declarations; Supreme Court appellant	Judicial record **(A)**
Babajide Omoworare	Chair of 1999 Lagos Assembly ad-hoc committee investigating education/declaration issues	Legislative-history reporting **(A/B)**
Tokunbo Afikuyomi	Accepted responsibility for errors in information supplied during Tinubu's 1998/99 nomination process	Committee record/reporting **(B)**
Danladi Umar	CCT Chairman in 2011; later said Tinubu ruling's legal basis was erroneous and separately referred to "serious influence"	On-record judicial/public statements **(A/B)**
Abeeb Holdings Limited	Gibraltar entity, UK overseas-entity no. OE016088; Bola Tinubu listed as active beneficial owner >25%	Companies House filed record **(A)**
Oladipo Eludoyin	Associate linked by OCCRP to wider UK property network	Investigative reporting / register-derived **(B/A depending underlying filing)**
Aranda Overseas Corporation	Offshore company linked in reporting to Seyi Tinubu and Flat 10A at New Cavendish Street	Register/investigative reporting **(B/A)**
Abdulrasheed Bawa	Signed Nov. 6, 2020 EFCC letter seeking Tinubu asset-declaration information	Documented official correspondence **(A/B)**
African Development Funds Incorporated (ADFI)	Entity appearing in 2009 V-Mobile/Econet anti-corruption/MLA controversy	Official statements/reporting **(A/B)**
IBILE Holdings	Lagos State investment vehicle Tinubu said was used for the Econet/V-Mobile investment	Tinubu's public account / corporate entity **(B/A)**
Compass Shell Food Mart	Service-station business name at 4321 Nannie Helen Burroughs Ave NE by 2000	Newspaper/business record **(A as existence/address)**; no proven Tinubu link
Shola Ogunbode	Named by associates as manager/operator connected to Tinubu's Washington gas station during exile period	Witness/recollection **(B)**

PART 22 — Expanded Timeline Incorporating Newly Located Records

- **1988–1991:** Chicago/Hammond heroin investigation develops; Akande/Agbele/Edwards network documented in U.S. records.
- **Jan. 1992:** Tinubu-linked U.S. accounts frozen.
- **Jun. 1, 1992:** Tinubu completes SDP senatorial candidate form later produced during 1999 Lagos Assembly inquiry.
- **Nov. 26, 1992:** I.M.B. Securities commences ₦2.5m Mawi International overdraft action; Tinubu sued as personal guarantor.
- **Jul.–Oct. 1993:** U.S. civil forfeiture case; $460,000 forfeited; K.O. Tinubu separately receives released funds under settlement.
- **Apr. 20, 1994:** Date shown as "notified on" for Bola Tinubu's beneficial-ownership entry in the later UK Register of Overseas Entities filing for Abeeb Holdings; this is **not automatically the property purchase date**.
- **Jun.–Jul. 1994:** Bola Tinubu charged in treasonable-felony proceeding; *Ebute v. The State* reaches Court of Appeal; bail granted July 20.
- **1994–1996:** Exile/pro-democracy period; associates later describe Tinubu-linked Washington gas-station operations; IPU later reports separate oil-installation sabotage allegation without a located final judgment.
- **1995 onward:** Tinubu remains active in NADECO opposition to the Abacha government.

- **1999:** Petition over educational/age declarations leads to Lagos House of Assembly investigation; Tinubu and Afikuyomi address errors.
- **1999–2002:** Fawehinmi litigation seeks police investigation; case reaches Supreme Court.
- **2001:** Supreme Court decides *Bola Tinubu v. I.M.B. Securities Plc* regarding litigation/immunity arising from the 1992 Mawi case.
- **May 10, 2002:** Supreme Court decides *Fawehinmi v. Inspector-General of Police*.
- **Jul. 18, 2003:** *Williams v. Tinubu* election litigation continues qualification dispute.
- **2005:** Confidential/Secret U.S. cables record substantive Tinubu discussions with U.S. diplomats about Lagos, Atiku, Buhari, Babangida, Gusau, and national succession politics.
- **Aug. 2006:** Tinubu privately discusses Funsho Williams murder with U.S. Consul General; U.S. cable notes no hard evidence for Tinubu's theory implicating Bode George.
- **Nov.–Dec. 2006:** U.S. cable describes Tinubu as primary financier behind the emerging Action Congress.
- **Jan. 2007:** Further confidential U.S. political-strategy discussion ahead of national election.
- **2009:** V-Mobile/Econet/ADFI controversy produces UK-MLA and EFCC-related public dispute; Tinubu issues detailed denial/account of Lagos investment.
- **Jan. 2011:** Alleged Federal High Court perjury-charge filing reported years later; authenticity remains contested.
- **Sept.–Nov. 2011:** Code of Conduct Tribunal prosecutes Tinubu over operation/non-declaration of foreign accounts, including accounts overlapping the 1993 U.S. file; charges struck out Nov. 30.
- **2016:** CCT says legal reasoning used in 2011 Tinubu ruling was erroneous; Danladi Umar separately says he had been under "serious influence" during the Tinubu matter without naming the source.
- **2018:** Dapo Apara petition begins the modern Alpha-Beta controversy.
- **Nov. 6, 2020:** EFCC letter seeks Tinubu asset-declaration information from Code of Conduct Bureau.
- **2020:** Apara files Lagos High Court suit against Alpha-Beta, Tinubu, and Akin Doherty.
- **Jul. 2022:** Greenspan files broad FBI Edwards FOIA request 1553430-000.
- **Oct. 2022:** FBI reports approximately 70,107 pages potentially responsive to that broad Edwards request.
- **2023:** UK overseas-entity filing publicly records Bola Tinubu as >25% beneficial owner of Abeeb Holdings; FOIA litigation, CSU discovery, and Nigerian election litigation proceed in parallel.
- **Sept. 2023:** FBI Joint Status Report references about 2,500 potentially responsive pages across Edwards/Akande requests.
- **Oct. 26, 2023:** Nigerian Supreme Court dismisses Atiku/PDP election appeal in SC/CV/935/2023.
- **2024–2026:** FOIA dispute escalates through CIA/FBI/DEA Glomar litigation and subsequent compelled searches.
- **Aug. 21–23, 2026:** Latest public posture remains Howell's permission for sealed FBI justification and August 28 deadline; no later reliable ruling located in this research session.

PART 23 — Investigative Leads Generated by the New Records

23.1 K.O. Tinubu / family-ownership structure

- Locate a U.S. filing from No. 93 C 4483 that spells **K.O. Tinubu's full name**.
- Determine the legal/factual basis on which K.O. claimed an ownership interest in funds from accounts nominally associated with Bola Tinubu and why released funds were directed to him.
- Locate any probate, family-trust, power-of-attorney, or beneficial-ownership documentation relevant to the 1993 settlement.

23.2 Mawi International Limited

- CAC incorporation file, directors/shareholders, annual returns, charges.
- Identity of Tinubu's co-guarantor.
- I.M.B. Securities facility agreement and guarantee instrument.
- Any overlap with other Tinubu companies, addresses, lawyers, or bankers from 1991–1994.

23.3 Abeeb Holdings / Flat 9

- UK Land Registry title history.
- Gibraltar corporate file no. 51250.
- Purchase price, mortgage, lender, solicitor, transferor.

- Acquisition-source-of-funds evidence.
- Whether the April 20, 1994 beneficial-owner date corresponds to an original acquisition/share event or was reconstructed for the later overseas-entity filing.

23.4 Washington filling station / Compass lead

- Establish the exact address of the gas station described by Onanuga and Akib Abiola.
- Reconstruct 1993–2000 business-license and franchise history at 4321 Nannie Helen Burroughs Ave NE.
- Test, rather than assume, whether "Compass Shell Food Mart" had any relationship to **Compass Finance & Investment Company Ltd.**

23.5 2011 CCT foreign accounts

- Obtain the certified original charge sheet, affidavit, exhibits, and November 30 ruling in CCT/ABJ/01/11.
- Determine account-open/close dates and balances for every account listed.
- Compare the 2011 account allegations with 1993 U.S. account records and any intervening ownership/closure documents.

23.6 Alleged FHC/ABJ/CR/04/2011 perjury case

- Federal High Court registry confirmation.
- Certified charge sheet.
- Docket entries for January 12–25, 2011.
- Attorney-General withdrawal instrument/order.
- Until those are obtained, the reported case remains contested.

23.7 FBI/DEA/IRS archival architecture

- Determine how many of the 70,107 Edwards pages remained responsive after narrowing.
- Obtain Vaughn indexes, processing notes, referral logs, and duplicate/scope counts.
- Distinguish pages on Edwards/Akande/Agbele from pages specifically naming Tinubu.
- Track whether FBI Case No. **245-IP-71386-UUUUUU** can be independently mapped to field-office file classifications and archived 302s.

23.8 V-Mobile / Econet

- UK Mutual Legal Assistance request and Metropolitan Police file number.
- EFCC original investigation and closure communications.
- IBILE Holdings transaction documents.
- ADFI account records and any commission agreements.

PART 24 — Evidentiary Assessment of the Newly Added Material

PROPOSITION	CURRENT EVIDENTIARY STRENGTH
K.O. Tinubu was a separate person from Bola Ahmed Tinubu	**Very strong / judicially demonstrated**
K.O. was Kafaru Oluwole Tinubu	**Very strong in Nigerian records**
Kafaru was the K.O. claimant in the 1993 U.S. settlement	**Strongly supported; full-name U.S. filing still sought**
The final 1993 decree itself states a narcotics/money-laundering statutory basis for the $460,000 forfeiture	**Very strong / primary U.S. court record**
Tinubu was criminally convicted in the 1993 U.S. matter	**False / no such conviction in the reviewed record**
Tinubu personally guaranteed a ₦2.5m Mawi International overdraft by 1992	**Very strong / Supreme Court record**
Tinubu owned Mawi International	**Not established**
Tinubu was charged with treasonable felony in 1994	**Very strong / Court of Appeal record**
Tinubu was convicted of treasonable felony	**Not established**
Education/declaration controversies existed formally by 1999	**Very strong**

PROPOSITION	CURRENT EVIDENTIARY STRENGTH
A court has established that Tinubu forged the CSU certificate	**No**
FHC/ABJ/CR/04/2011 definitely existed as reported	**Contested; primary certification still required**
CCT/ABJ/01/11 prosecuted Tinubu for operation of foreign accounts	**Very strong / official case register + contemporaneous record**
The 2011 CCT charge included accounts overlapping the 1993 U.S. case	**Strong**
The 2011 CCT dismissal proved the listed accounts did not exist	**No — dismissal was procedural/jurisdictional**
CCT Chairman later called the 2011 legal reasoning erroneous	**Strong / on-record later tribunal treatment**
Danladi Umar said he was under "serious influence" in the Tinubu case	**Documented statement; source/direction of influence unknown**
Bola Tinubu is filed as >25% beneficial owner of Abeeb Holdings Ltd	**Very strong / official UK register entry**
Abeeb/Flat 9 was funded from Chicago drug-proceeds accounts	**Not established**
Tinubu had repeated confidential/secret-level contacts with U.S. diplomats in 2005–2007	**Very strong / cable archive**
Those cables prove Tinubu was a CIA/FBI asset	**No**
FBI identified ~70,107 potentially responsive pages to the broad Edwards request	**Strong / FOIA complaint correspondence**
FBI has 70,107 pages "on Tinubu"	**Not established / misleading formulation**
FBI identified ~2,500 pages in the Edwards + Akande processing set in 2023	**Strong / Joint Status Report**
Tinubu/associates described a Washington D.C. gas station during exile	**Moderately strong / named recollections**
Compass Shell Food Mart was owned by Tinubu or Compass Finance	**Unproven investigative lead**
EFCC requested Tinubu asset-declaration information from CCB in Nov. 2020	**Strong / documented official letter**
The request resulted in a criminal conviction	**No public evidence located**
V-Mobile/Econet produced a separate anti-corruption/MLA inquiry involving Tinubu among other ex-governors	**Strong as documented investigation/official controversy**
V-Mobile allegations were judicially proven against Tinubu	**Not established**

PART 25 — Supplementary Source List for Parts 10–24

Primary / official judicial and government sources

- U.S. District Court, N.D. Illinois — *United States v. Funds in Account No. 263226700 et al.*, No. 93 C 4483 (complaint, Moss affidavit, stipulation/settlement, decree): https://www.scribd.com/document/637553451/US-District-Court-Northern-District
- NigeriaLII — *Ebute v. The State*, CA/L/196/94, [1994] NGCA 1 (20 July 1994): https://nigerialii.org/akn/ng/judgment/ngca/1994/1/eng%401994-07-20
- NigeriaLII — *Fawehinmi v. Inspector-General of Police and 2 Others*, SC 201/2000, [2002] NGSC 17 (10 May 2002): https://nigerialii.org/akn/ng/judgment/ngsc/2002/17/eng%402002-05-10
- SheriaHub / Nigerian law archive — *Bola Tinubu v. I.M.B. Securities Plc*, SC.32/2001 (5 October 2001): https://sheriahub.com/cases/ng/caselaw/i-m-b-securities-plc-v-tinubu-sc-32-2001-2001-10-05-october-2001
- State House, Nigeria — "President Tinubu Celebrates Legacy of Late Patriarch, Alhaji K.O Tinubu" (26 Oct. 2023): https://statehouse.gov.ng/president-tinubu-celebrates-legacy-of-late-patriarch-alhaji-k-o-tinubu/
- Federal Republic of Nigeria Gazette, 29 March 1979 — registration of Kafaru Oluwole Tinubu as Notary Public: https://archive.gazettes.africa/archive/ng/1979/ng-government-gazette-dated-1979-03-29-no-15.pdf
- LawCare Nigeria — *International Bank for West Africa Ltd. & Anor v. Pavex International Company (Nigeria) Ltd.* (record identifying Alhaji Kafaru Oluwole Tinubu as counsel): https://lawcarenigeria.com/international-bank-for-west-africa-ltd-anor-v-pavex-international-company-nigeria-limited2000/
- UK Companies House — ABEEB HOLDINGS LIMITED, OE016088: https://find-and-update.company-information.service.gov.uk/company/OE016088
- UK Companies House — Persons with significant control / beneficial owner entry for Abeeb Holdings: https://find-and-update.company-information.service.gov.uk/company/OE016088/persons-with-significant-control

- UNODC — Nigeria UNCAC Country Review Report (includes Code of Conduct Tribunal case register): https://www.unodc.org/documents/treaties/UNCAC/CountryVisitFinalReports/2014_10_14_Final_Country_Report_Nigeria.pdf
- U.S. diplomatic cables, WikiLeaks Public Library of U.S. Diplomacy: 05LAGOS435, 05LAGOS1422, 06LAGOS1107, 06LAGOS1398, 07LAGOS89.

Contemporary / secondary reporting used to reconstruct proceedings

- PM News Nigeria — retrospective reproduction of 1999 Lagos House of Assembly inquiry into Tinubu's educational/declaration history: https://pmnewsnigeria.com/2022/01/22/how-lagos-assembly-probed-allegations-against-tinubu-their-findings/
- Judy Legal — *Williams v. Tinubu*, EPT/CA/L/003/03 (18 July 2003), including educational/non-qualification grounds: https://www.judy.legal/case/williams-v-tinubu-945fafbe-990a-4a47-a2d8-b492ead17e5a
- ICIR Nigeria — review of 1999 Lagos Assembly probe and underlying allegations.
- Vanguard / contemporaneous 2011 reports — Code of Conduct Tribunal foreign-account charge and account list.
- Punch — later CCT discussion of why CCT/ABJ/01/11 was struck out and the tribunal's later reconsideration of its legal basis.
- Peoples Gazette — claimed 2023 publication of January 2011 FHC/ABJ/CR/04/2011 documents; treated as contested pending primary certification.
- Vanguard — Olatunji Abayomi's 2014 denial that FHC/ABJ/CR/04/2011 existed as alleged.
- OCCRP — UK property research based on Register of Overseas Entities and related records: https://www.occrp.org/en/news/at-least-20-properties-in-the-uk-linked-to-nigerias-president-elect-and-his-associates
- Punch / Daily Trust — November 2020 EFCC request to Code of Conduct Bureau for Tinubu asset-declaration material.
- Premium Times document archive — Dapo Apara witness statement and pre-action correspondence in Alpha-Beta litigation.
- Vanguard and other 2009 reporting — V-Mobile/Econet/ADFI dispute, Tinubu response, EFCC/Attorney-General controversy, UK Metropolitan Police inquiry.
- Washington Post — January 2000 listing for Compass Shell Food Mart, 4321 Nannie Helen Burroughs Ave NE.
- Shell station directory — current station at 4321 Nannie Helen Burroughs Ave NE.
- P.M. News / Bayo Onanuga and separate political-history interview material — exile-era recollections concerning Tinubu-linked Washington filling-station operations.
- Amnesty International / Refworld — contemporaneous reporting on the 1994 former-senators treasonable-felony case.
- Inter-Parliamentary Union — later human-rights reporting on the prosecution/exile period.

PART 26 — Consolidated New Assessment

The newly located material broadens the dossier in four important ways without changing its central methodological distinction between **documented fact, procedural allegation, and interpretation**:

1. **The 1990s record is substantially richer than the Chicago forfeiture alone.** Tinubu simultaneously appears in a 1992 commercial-guarantee dispute, the 1993 U.S. forfeiture file, and a 1994 treasonable-felony prosecution. These proceedings are legally unrelated, but together they provide a much denser primary-document biography for the period immediately before exile.

1. **The K.O. Tinubu ambiguity is largely resolved.** Nigerian judicial and official records demonstrate that K.O. Tinubu was a separate lawyer/family patriarch, Kafaru Oluwole Tinubu. This makes his separate claimant role in the U.S. settlement intelligible and raises a new, specific ownership question regarding the released funds.

1. **The financial/document controversy continued across decades and jurisdictions.** The same First Heritage/Citibank/Compass account family resurfaced in the 2011 Code of Conduct case; a UK overseas-entity record now shows a direct beneficial-ownership interest in Abeeb Holdings; later Nigerian probes sought asset-declaration information; and Alpha-Beta/V-Mobile form separate financial controversies that must not be conflated with the Chicago case.

1. **The U.S.-relationship record is more concrete than a simple "CIA asset" narrative.** What is actually documented is a large FBI investigative-record universe, specific Tinubu-targeted FOIA requests, and a series of direct Confidential/Secret diplomatic conversations in 2005–2007. These facts justify continued scrutiny of U.S. archival records while still falling short of proof that Tinubu was a CIA or FBI source.

Bottom line: The new material does not convert unproven theories into proven facts. It does, however, materially enlarge the documented record: more court cases, more account continuity, a clarified family claimant, an official UK beneficial-ownership filing, a broader FBI document architecture, and a substantially richer diplomatic and political-history trail than was present in the original dossier.

PART 27 — Technical Reconstruction of FBI Case No. 245-IP-71386-UUUUUU

> **Why this matters:** Request No. 1593615-000 does not merely ask for generic records about Tinubu. It specifically requests **FBI FD-302 interview reports with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during 1992–1993**. The case identifier can therefore be analyzed as an organizational clue to the investigation in which those interviews were recorded. This section records the technical findings developed during the present research session. It does **not** treat the file number, by itself, as evidence that Tinubu was a confidential informant.

27.1 The request itself

- **FOIA Request No. 1593615-000:** sought **"FBI 302 interviews with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during the timeframe 1992–1993."**
- **Category A:** The wording of the request and the exact FBI case identifier are part of the federal FOIA litigation record already documented in Parts 1, 7, and 17.
- **Critical distinction:** A request for FD-302s is evidence that the requester was seeking FBI interview memoranda associated with Tinubu and a known FBI case number. The request wording alone does not prove that every requested 302 exists, that Tinubu was interviewed as a source rather than a subject/witness, or that he had any formal informant status.

27.2 Classification 245

- **Technical finding from the FBI subject-matter classification material located during this research session (A as an archival classification fact):** FBI classification **245** corresponds to **Drug Investigative Task Force**.
- This substantially narrows the institutional meaning of the identifier. It is not merely an arbitrary serial number attached to a general administrative file; its prefix places the file in an FBI drug-investigative/task-force classification.
- **Relevance:** The classification is consistent with the surrounding Chicago/Hammond narcotics investigation described in the Moss affidavit and the Edwards criminal case.
- **Limitation:** A case being filed under a drug-investigative classification does not establish the role of every person mentioned or interviewed in that case.

27.3 Field-office code "IP"

- **Technical finding (A as an FBI organizational-code fact): IP** is the FBI code used for the **Indianapolis Field Office**.
- **Geographic fit:** The underlying narcotics network documented in the 1993 materials included activity in **Hammond, Indiana**, and the FBI's **Merrillville Resident Agency** operates under the Indianapolis Field Office structure.
- This means that the identifier can be read organizationally as a **Drug Investigative Task Force / Indianapolis** case rather than as a random national headquarters number.
- **Investigative significance:** The geographic/organizational decoding independently fits the Hammond/Indiana component of the known investigation, strengthening confidence that the case number belongs to the same investigative environment described in the U.S. forfeiture record.

27.4 Case serial 71386 and suffix UUUUUU

- **71386** is the case/serial component appearing in the request.
- **The meaning of the terminal "UUUUUU" was not conclusively resolved during this research session.** No inference about source status, undercover status, or subject status should be built from that suffix without the controlling FBI records manual or index entry.
- Accordingly, the defensible technical reading at present is:

245 / IP / 71386 / UUUUUU Drug Investigative Task Force / Indianapolis / Case 71386 / unresolved terminal designation

27.5 Why the 302 request is unusually important

- An **FD-302** is an FBI record used to memorialize interviews and other investigative information. A 302 is **not, by itself, an informant designation**.
- The requested 1992–1993 302s are nevertheless potentially among the most important missing documents in the entire dossier because they could show:
  - who conducted the interviews;
  - who was present;
  - whether Tinubu was treated as a subject, witness, victim, cooperating individual, or another type of interviewee;
  - what questions were asked about Akande, Agbele, the accounts, and the money movements;

- whether his statements tracked or materially differed from the interviews summarized by IRS Special Agent Kevin Moss;
- whether the FBI recorded any promises, warnings, cooperation, referrals, or follow-up action.

- Until the 302s themselves are released, none of those possibilities should be stated as a fact.

27.6 Cross-agency architecture

The primary record now shows at least three federal investigative components around the same underlying narcotics environment:

- **IRS Criminal Investigation / IRS Special Agent Kevin Moss** — author of the central sworn affidavit concerning the bank accounts and financial investigation.
- **DEA / Agent Vincent Balbo and DEA source information** — documented in the Edwards criminal case and the Moss-affidavit investigative narrative.
- **FBI / Case No. 245-IP-71386-UUUUUU** — expressly identified in the Tinubu-specific FD-302 FOIA request.

Assessment: This is consistent with a multi-agency narcotics/financial-investigation environment. It is not possible from the public material currently assembled to determine that Tinubu formally served as an informant for the IRS, DEA, FBI, or any one of them.

PART 28 — FBI FOIA Exemption 7(D), Source Protection, and the Informant Hypothesis

> **Methodological note:** This section is intentionally more precise than the common public claim that "the FBI invoked 7(D), therefore Tinubu was an informant." The exemption is genuinely important, but it protects confidential-source interests within responsive law-enforcement records; it does not publicly identify who the source was.

28.1 The current FBI exemption position

- In its August 20, 2026 motion concerning the Tinubu requests, the FBI invoked FOIA Exemptions **6, 7(C), 7(D), 7(E), and 7(F)**.
- **7(D)** is the most directly relevant exemption to the informant/source question because it protects confidential-source identity and, in qualifying law-enforcement investigations, information furnished by confidential sources.
- **7(E)** concerns law-enforcement techniques/procedures or guidelines whose disclosure could create circumvention risks.
- **7(F)** protects against disclosures that could reasonably be expected to endanger an individual's life or physical safety.
- **6 and 7(C)** address personal-privacy interests.

28.2 What 7(D) establishes — and what it does not

What the invocation establishes procedurally:

- The FBI is asserting that confidential-source protection is relevant to at least some portion of the material or justification at issue in the Tinubu-related FOIA dispute.
- The source-protection issue is therefore no longer merely a journalist's abstract theory; it is part of the FBI's own exemption framework in the live litigation.

What it does not establish:

- It does not identify **Tinubu** as the confidential source.
- It does not establish that the source was an FBI source rather than information originating with another law-enforcement body and appearing in FBI files.
- It does not establish whether the protected source supplied information **about Tinubu**, **about Akande/Agbele/Edwards**, or about another part of the investigation.
- It does not establish whether there was one source or multiple sources.

28.3 Why the combination of 7(D), 7(E), and 7(F) is notable

The simultaneous assertion of source, techniques, and physical-safety exemptions is consistent with records whose public explanation could reveal:

- confidential human-source relationships or source-provided information;
- investigative methods or operational procedures;
- identities or circumstances creating safety risks.

The FBI's request to explain its position through **ex parte, in camera declarations** further shows that the government argues a fully public explanation would itself reveal protected information.

Critical limitation: This combination can arise in many old organized-crime, narcotics, intelligence-sharing, or source-heavy investigations. It is suggestive of sensitive investigative architecture, not proof of a specific Tinubu-source relationship.

28.4 Effect on the informant hypothesis

Before the 2026 motion, the "Tinubu as cooperating source/informant" theory rested mainly on circumstantial questions:

- no criminal charge against Tinubu despite the financial evidence described by Moss;
- the civil settlement structure;
- the existence of requested FBI interviews from a drug-task-force case;
- later FBI/DEA secrecy positions;
- the CIA's separate Glomar posture.

The FBI's express invocation of **7(D)** adds a materially more specific source-protection fact to that landscape. It therefore makes an informant/cooperator hypothesis a **serious research hypothesis** rather than a theory based only on the absence of prosecution.

It still does not cross the line into proof.

PART 29 — DEA "Source A" in the 1993 Investigative Record

29.1 A source already existed in the underlying narcotics case

- The 1993 Moss affidavit itself documents a separate DEA confidential/source figure referred to as **"Source A"** in the development of the narcotics case involving Agbele and the surrounding network.
- **Contextual identification:** The chronology and role attributed to this source make clear that the referenced **DEA Source A was not Bola Tinubu**.
- Source A contributed information used in building the narcotics investigation against Agbele/other network participants.

29.2 Why this matters for interpreting 7(D)

The existence of a known, separate confidential source is a major caution against a simplistic inference:

> **FBI invokes 7(D) → Tinubu must have been the confidential informant.**

That conclusion does not follow. Responsive FBI records could contain:

- information from the already documented DEA Source A;
- information from additional DEA/FBI/IRS confidential sources;
- third-party source reporting that mentions Tinubu;
- source-identifying details embedded in reports where Tinubu was merely the subject or an interviewee.

29.3 Why it does not eliminate the Tinubu-cooperation hypothesis

The fact that one source was separately identified as Source A also does **not** prove Tinubu was not another cooperating person.

The public record therefore leaves at least two propositions simultaneously possible:

1. the 7(D) material protects sources **other than Tinubu**; and
2. Tinubu could separately have supplied information or cooperated in some capacity not revealed in the public record.

Only the underlying 302s, source-related serials, cross-references, prosecutorial records, or a later judicial disclosure can resolve that distinction.

PART 30 — Integrated IRS / DEA / FBI Informant-Cooperation Hypothesis

> **Assessment standard:** The question is not whether the public record currently "proves" Tinubu was an informant. It does not. The narrower investigative question is whether the accumulated facts now justify treating cooperation/informant status as one of the principal hypotheses that should be tested against the unreleased federal records. On the present record, the answer is **yes**.

30.1 Facts that increase the plausibility of some form of cooperation

1. **Direct federal interviews are part of the record.** Moss documented multiple January 1992 communications/interviews with Tinubu, including materially inconsistent accounts of his relationships with Akande and Agbele.
2. **A Tinubu-specific FBI 302 request exists.** FOIA Request 1593615-000 targets FBI interview reports with Tinubu in **1992–1993**.
3. **The FBI case number is narcotics-task-force specific.** Classification **245** maps to **Drug Investigative Task Force**, while **IP** maps to Indianapolis, geographically fitting the Hammond/Indiana side of the known network.
4. **No U.S. criminal charge against Tinubu has been located.** The known case involving his money ended through civil forfeiture/settlement despite the serious probable-cause language in the Moss affidavit and the eventual forfeiture of $460,000.
5. **The current FBI position expressly invokes 7(D).** Confidential-source protection is therefore part of the agency's present legal justification concerning the responsive records.
6. **The FBI also invokes 7(E) and 7(F).** The agency asserts that investigative-method and safety interests remain implicated more than three decades later.
7. **The FBI seeks sealed, ex parte explanation.** The court permitted the agency to present fuller justification privately, reinforcing that the government's claimed sensitivity cannot, in its view, be fully explained on the public docket.
8. **The April 2025 court ruling rejected the FBI/DEA attempt to conceal even the fact that Tinubu had been the subject of a criminal investigation.** The court nevertheless did not order automatic disclosure of every underlying record, leaving record-level exemptions to be litigated.
9. **The underlying case used confidential sources.** DEA Source A is already documented in the 1993 investigative record, showing that confidential-source reporting was part of the investigation's actual architecture.
10. **Multiple agencies touched the same network.** IRS financial investigation, DEA narcotics investigation, and an FBI Drug Investigative Task Force file all appear in the assembled record.

30.2 Facts that prevent the hypothesis from being treated as proven

1. **An FD-302 is not an informant file.** Interview reports can memorialize statements from suspects, witnesses, victims, cooperators, or other interviewees.
2. **7(D) does not identify the source.** It can protect a person who supplied information about Tinubu rather than Tinubu himself.
3. **A separate DEA Source A is already known.** At least some source-sensitive material in the investigation plainly relates to another person.
4. **Non-prosecution has multiple possible explanations.** Evidentiary problems, jurisdiction, prosecutorial discretion, settlement strategy, priorities, or cooperation are all possible; the public record does not select among them conclusively.
5. **Civil forfeiture and criminal prosecution use different standards and objectives.** The $460,000 forfeiture does not itself tell us why no individual criminal indictment followed.
6. **CIA Glomar is a separate legal issue.** The CIA's refusal to confirm or deny records cannot be converted into evidence that an FBI/DEA/IRS cooperation relationship existed.

30.3 Competing hypotheses that fit the present public record

Hypothesis A — Subject/interviewee only

Tinubu was interviewed because investigators were tracing money and relationships around Akande/Agbele; he supplied explanations but was never formally a source. Confidential-source exemptions relate to other individuals.

Compatibility with record: High.

Hypothesis B — Witness or ad hoc cooperator

Tinubu supplied useful information during interviews or negotiations without becoming a formally registered confidential informant.

Compatibility with record: Plausible; unconfirmed.

Hypothesis C — Formal FBI/DEA/IRS confidential source or cooperating individual

Tinubu had a formal or semi-formal source/cooperation relationship that influenced charging or disclosure decisions.

Compatibility with record: Now a serious investigative hypothesis because of the 245 case context, 302 request, 7(D) invocation, and non-prosecution pattern — but **not established by any released document**.

Hypothesis D — Protected third-party sources explain the entire secrecy issue

Tinubu remained only a subject/interviewee, while the unreleased records contain sensitive information from Source A and/or other confidential sources, investigative techniques, and third-party safety concerns.

Compatibility with record: High and must remain a principal alternative explanation.

30.4 Agency-specific caution: FBI vs. DEA vs. IRS

The present evidence does not permit a defensible statement such as "Tinubu was an FBI informant," "Tinubu was a DEA informant," or "Tinubu was an IRS informant."

The records instead show an interlocking federal structure:

- **IRS:** Moss and the financial/account analysis.
- **DEA:** Agbele/Edwards narcotics investigation, Agent Balbo, and Source A.
- **FBI:** Drug Investigative Task Force case 245-IP-71386-UUUUUU and the requested Tinubu FD-302s.

A person could be interviewed by one agency, provide information useful to another, or appear in shared task-force records without being formally registered as a source by all — or any — of them.

30.5 Present evidentiary conclusion

The public record now supports the following precise formulation:

> The possibility that Bola Tinubu provided information or cooperated with U.S. federal investigators in the 1992–1993 narcotics/financial investigation is a legitimate and increasingly specific investigative hypothesis. The strongest new technical indicators are the Tinubu-specific FD-302 request tied to an FBI Drug Investigative Task Force / Indianapolis case and the FBI's present reliance on FOIA Exemption 7(D), which protects confidential-source interests. Neither fact identifies Tinubu as the protected source, and the Moss affidavit independently documents another DEA source, so formal informant status remains unconfirmed.

This is materially stronger than saying merely that "he was not charged, therefore he must have cooperated," while remaining short of claiming an informant relationship that no released record has yet established.

PART 31 — Consolidated Case, File, FOIA, Corporate, and Investigation Identifier Index

> This index consolidates the principal identifiers now located across the dossier so that separate proceedings are not accidentally merged.

IDENTIFIER	JURISDICTION / AGENCY	MATTER
No. 93 C 4483	U.S. District Court, N.D. Illinois	1993 civil forfeiture involving Tinubu-linked accounts
245-IP-71386-UUUUUU	FBI	Drug Investigative Task Force / Indianapolis case referenced in Tinubu FD-302 request
1553430-000	FBI FOIA	Original broad Lee Andrew Edwards request
1587544-000	FBI FOIA	Akande-related request processed with Edwards material in 2023 status reporting
1588244-000	FBI FOIA	"Entire FBI file" for Bola Ahmed Tinubu
1593615-000	FBI FOIA	FBI FD-302 interviews with Tinubu from 245-IP-71386-UUUUUU, 1992–1993
1:23-cv-01816 (BAH)	U.S. District Court, District of Columbia	*Greenspan v. EOUSA et al.* FOIA litigation
CA/L/196/94	Nigeria Court of Appeal	*Ebute v. The State*; Tinubu as sixth appellant in treasonable-felony prosecution
SC.32/2001	Supreme Court of Nigeria	*Bola Tinubu v. I.M.B. Securities Plc* / Mawi International guarantee dispute
SC 201/2000	Supreme Court of Nigeria	*Fawehinmi v. Inspector-General of Police*
EPT/CA/L/003/03	Nigeria Court of Appeal	*Williams v. Tinubu* election/qualification litigation
FHC/ABJ/CR/04/2011	Federal High Court, Abuja	Reported 2011 perjury-charge file; existence/content remains contested pending primary certification
CCT/ABJ/01/11	Code of Conduct Tribunal	2011 foreign-accounts case against Tinubu
FHC/K/CS/312/2026	Federal High Court, Nigeria	2026 CSU/certificate-related civil action
LD/7330GCMW/2020	Lagos State High Court	Alpha-Beta / Dapo Apara civil litigation
SC/CV/935/2023	Supreme Court of Nigeria	Atiku/PDP presidential-election appeal involving Tinubu
CR/3000/EFCC/LS/Vol4/322	EFCC	November 6, 2020 request to CCB for Tinubu asset-declaration material
OE016088	UK Companies House	Abeeb Holdings Limited — Register of Overseas Entities number
51250	Gibraltar corporate register	Abeeb Holdings Limited registration number

31.1 Identifier relationships that should not be collapsed

- **93 C 4483** is the U.S. civil-forfeiture case; it is not the same file as **245-IP-71386-UUUUUU**.
- **245-IP-71386-UUUUUU** is an FBI investigative case identifier referenced by a FOIA requester; **1593615-000** is the FOIA request number seeking specific 302s from that case.
- **1553430-000 / 1587544-000** concern broader Edwards/Akande material; the **70,107-page** and **~2,500-page** figures attached to those requests must not be relabeled as Tinubu-only page counts.
- Nigerian criminal, election, Code of Conduct, commercial, and civil proceedings are legally distinct and should be connected only chronologically or evidentially where the record supports doing so.

PART 32 — New Investigative Questions Created by the FBI Technical Findings

> These are research questions generated by the evidence, not factual conclusions. No further external research was conducted after the instruction to stop and first consolidate the session's existing findings.

1. **What exactly is contained in the Tinubu FD-302 serials from 245-IP-71386-UUUUUU?** The interviewer identities, dates, serial numbers, and interview posture would materially clarify whether Tinubu was treated as a subject, witness, or cooperator.
2. **What does the unresolved UUUUUU terminal designation mean in the contemporaneous FBI records system?** This should be answered only from the relevant FBI manual/index, not guessed from modern file-number conventions.
3. **Which specific records are the FBI withholding under 7(D)?** If a Vaughn index or judicial opinion later describes them at a non-identifying level, it may become possible to distinguish third-party source information from Tinubu-related source information.
4. **Are the 302s cross-referenced to DEA, IRS-CI, or task-force serials?** Cross-references could clarify which agency originated particular interviews or source reporting.
5. **Was any prosecutorial cooperation/immunity/non-prosecution agreement created?** No such agreement has been located in the public record assembled so far; its existence should not be assumed.
6. **Did EOUSA charging-decision records distinguish evidentiary insufficiency, cooperation, venue/jurisdiction, or settlement considerations?** This is one of the most direct ways the non-prosecution question could eventually be answered.
7. **Which confidential source is implicated by 7(D)?** The known DEA Source A is one candidate for at least some protected material, but the public record does not establish that Source A explains all 7(D) claims.
8. **How does the Merrillville/Indianapolis FBI structure map onto the Hammond arrests and interviews?** Resident-agency and task-force routing records could reconstruct which office actually handled each interview.
9. **Did the IRS, DEA, and FBI maintain parallel or cross-referenced files on Tinubu?** The present record shows all three agencies in the investigative environment but does not reveal the complete file architecture.
10. **What did the FBI tell Judge Howell under seal?** The August 2026 ex parte/in camera declarations may become the single most important procedural source for determining why 7(D), 7(E), and 7(F) are being asserted more than three decades later.

PART 33 — Session Consolidation Note

All substantive findings developed during this research session have now been incorporated into this expanded dossier before any further research is undertaken. The pre-existing dossier and Parts 10–26 above have been preserved; Parts 27–32 add the technical FBI case-number analysis, the 7(D) source-protection analysis, the separate DEA Source A distinction, an integrated IRS/DEA/FBI cooperation hypothesis, a consolidated identifier index, and the resulting unanswered investigative questions.

No conclusion in Parts 27–32 states that Tinubu was a confirmed FBI, DEA, IRS, or CIA informant. The stronger and defensible conclusion is that the currently documented architecture makes some form of cooperation a serious hypothesis worth testing against unreleased primary records, while third-party confidential sources remain an equally viable explanation for the government's 7(D) position.

SUPPLEMENT II — EOUSA Charging-Decision / FD-302 Research Added August 24, 2026

> **Scope note:** This supplement adds the results of a targeted investigation into the missing link between the Tinubu-specific FBI FD-302 request and prosecutorial charging/declination records held or historically maintained by the Executive Office for U.S. Attorneys (EOUSA) and the U.S. Attorneys' Offices. It does not alter the earlier text. Where the record is ambiguous, the ambiguity is preserved rather than resolved by inference.
>
> **Classification:** (A) facts established by court filings, agency letters, official DOJ/Federal Register records, or official records schedules; (B) positions asserted by a party or agency in litigation; (C) investigative hypotheses or unresolved archival questions.

PART 34 — Reconstruction of the EOUSA Charging-Decision FOIA Request

34.1 Original request EOUSA-2023-001637

- **Request date (A):** March 23, 2023.
- **Scope (A):** Aaron Greenspan requested records from the **Northern District of Illinois and/or Northern District of Indiana** involving **charging decisions** concerning **Bola Ahmed Tinubu** and **Mueez Adegboyega Akande**.
- **Requested date range (A): January 1, 1991 through December 31, 1993.**
- **Context supplied by requester (B as requester's characterization):** The request linked the inquiry to the 1993 Northern District of Illinois forfeiture record and to the separate Northern District of Indiana criminal case involving the underlying narcotics network.
- **Initial EOUSA response (A):** On March 24, 2023, EOUSA denied access based on third-party privacy grounds under FOIA Exemptions 6 and 7(C).

34.2 OIP appeal and partial remand

- **Appeal (A):** Greenspan appealed the denial to DOJ's Office of Information Policy (OIP) on April 26, 2023.
- **May 4, 2023 OIP disposition (A):** OIP remanded the request to EOUSA **in part with respect to Mueez Adegboyega Akande** while expressly stating that it was otherwise affirming EOUSA's action concerning **Bola Ahmed Tinubu**.
- **Critical consequence:** The remand was therefore **not a general reopening of the Tinubu portion** of the original request. Any later EOUSA processing must be interpreted against that procedural limitation unless another record shows that Tinubu was independently re-added to the search scope.

34.3 Derivative request EOUSA-2023-002028 and the May 16 no-records response

- **Derivative request (A):** EOUSA opened request **EOUSA-2023-002028** on May 8, 2023 following the OIP remand.
- **May 16, 2023 response (A):** EOUSA checked the option stating that searches in the U.S. Attorneys' Offices for the **Northern District of Illinois and Northern District of Indiana revealed no responsive records**.
- **Important form detail (A):** The response's subject line nevertheless stated **"Records concerning Bola Ahmed Tinubu Mueez Adegboyega Akande."**
- **Retention/destruction boxes (A):** The separate options stating that responsive records **could not be located after an extensive search** or **had been destroyed under approved retention schedules** were not selected.
- **Interpretive caution:** Because OIP's May 4 remand was expressly limited to Akande, the inclusion of both names in the May 16 subject line creates a procedural ambiguity. It does **not**, by itself, prove that EOUSA conducted a renewed Tinubu-specific charging-decision search.

34.4 September 11, 2023 Joint Status Report — "potentially responsive records"

- **Court filing (A):** In the September 11, 2023 Joint Status Report in *Greenspan v. EOUSA et al.*, EOUSA stated that it had **identified potentially responsive records**, could not yet estimate their volume, and anticipated an initial response by the end of October 2023.
- **Material tension in the record:** This came after the May 16 letter reporting no responsive records in ND Illinois/ND Indiana.
- **Critical limitation:** The public status report did not identify whether the potentially responsive records concerned **Akande, Tinubu, both, or another processing aspect of the request**. Given OIP's Akande-specific remand, the statement must **not** be converted into a claim that EOUSA located Tinubu charging-decision records.
- **Research consequence:** The unexplained change from a no-records response to a court filing acknowledging potentially responsive records is a legitimate FOIA-processing question and warrants reconstruction of the intervening search and referral history.

34.5 EOUSA leaves the litigation without a public merits ruling on this issue

- **August 13, 2024 (A):** Greenspan stipulated to dismissal of EOUSA, the State Department, and IRS from the federal FOIA action, and Judge Howell dismissed those defendants **with prejudice**.

- **What this establishes:** EOUSA ceased to be a litigating defendant before the later summary-judgment battle focused on FBI/DEA/CIA Glomar responses.
- **What it does not establish:** The public docket entry does not, by itself, explain what EOUSA ultimately produced, whether the potentially responsive records were Akande-only, whether any Tinubu-related prosecutorial metadata existed, or why Greenspan agreed to dismiss EOUSA.
- **Open evidentiary gap:** The EOUSA processing history from September 2023 through August 2024 therefore remains one of the most important un-reconstructed portions of the FOIA case.

PART 35 — Prosecutorial Record Architecture: Declinations, Immunity, Information Sources, and PROMIS

35.1 DOJ's Criminal Case Files system expressly contemplated non-prosecution records

- **Official DOJ system (A):** The U.S. Attorneys' **JUSTICE/USA-007 — Criminal Case Files** system existed well before the 1991–1993 period relevant here.
- **Categories of individuals (A):** The system expressly covered **individuals investigated, but prosecution declined**, in addition to charged persons, persons under investigation, information sources, and persons relevant to criminal-case development.
- **Categories of records (A):** Official system descriptions list, among other records:
  - **USA-33 case files**;
  - docket/case-activity records;
  - **Attorney Assignment Sheets**;
  - miscellaneous investigative reports;
  - **Information Source Files**;
  - **Immunity Requests**;
  - criminal miscellaneous correspondence; and
  - **Prosecution Declined Reports**.
- **Evidentiary significance:** These are not document types invented for the Tinubu inquiry. They were recognized components of the U.S. Attorney criminal-record system before the underlying 1992–1993 investigation.
- **Strict limitation:** Their existence as recognized record categories does **not** establish that an Immunity Request, Prosecution Declined Report, Information Source File, or equivalent document was ever created for Tinubu.

35.2 The July 1, 1992 U.S. Attorney retention schedule creates two different archival possibilities

- **Official schedule date (A):** DOJ's *Comprehensive Retention Schedule for U.S. Attorney Records* is dated **July 1, 1992**, placing it directly inside the period of the investigation.
- **Ordinary docket records (A):** For criminal case files involving sentences of ten years or less, including **no sentence**, certain docket records could be destroyed **ten years after the case closed**. Alphabetical index cards likewise had a ten-year post-closure destruction schedule.
- **Investigative-record implication:** The passage of more than three decades therefore makes destruction of some ordinary paper or docket materials a real archival possibility; a present-day absence cannot automatically be characterized as concealment.

35.3 PROMIS and EOUSA core data were treated differently

- **PROMIS for U.S. Attorney offices other than D.C. (A):** The same retention schedule classifies **individual case information** in the Federal Prosecutor's Management Information System (**PROMIS**) as **PERMANENT**.
- **EOUSA transmission (A):** Tapes/diskettes containing core data sent to EOUSA were likewise scheduled as **PERMANENT**, with year-end consolidated master files to be offered to the National Archives.
- **Docket and Reporting Database (A):** Core data consolidated into EOUSA's **Docket and Reporting Data Base** were also classified as **PERMANENT**.
- **Research significance:** Even if a paper charging or declination memorandum was later destroyed under a routine records schedule, permanent prosecutor-management/core-data records may provide another route to determining whether a prosecutorial **case or matter** existed and how it was administratively tracked.
- **Critical limitation:** No Tinubu-specific PROMIS/Docket-and-Reporting entry has yet been located in the assembled public record.

35.4 What an archival PROMIS/EOUSA hit could — and could not — prove

A historical administrative entry could potentially establish such facts as:

- whether a prosecutorial matter was opened;
- the district/office in which it was tracked;
- an internal case/matter identifier;
- assignment or disposition metadata, depending on surviving fields;
- dates relevant to opening, referral, declination, closure, or other resolution.

It would **not automatically prove**:

- why prosecutors declined to charge;
- that Tinubu cooperated;
- that an immunity or non-prosecution agreement existed;
- that the underlying allegations were true; or
- that any record was intentionally hidden.

The actual data dictionary, surviving fields, accession history, and NARA holdings must be established before drawing any Tinubu-specific conclusion.

PART 36 — Linking the FBI FD-302 Question to the Prosecutor-Side Record

36.1 The late-January 1992 interview-date test

- **Moss affidavit (A/B as sworn investigative statement):** Paragraph 47 states that on **January 30–31, 1992**, Tinubu advised **"agents investigating this matter"** that he had no business association or financial relationship with Agbele or Akande; Moss described this as contradicting Tinubu's earlier January 13 statement.
- **Separate FBI FOIA request (A):** Request **1593615-000** later sought FBI FD-302 interviews with Tinubu from FBI Case **245-IP-71386-UUUUUU** during **1992–1993**.
- **Testable hypothesis (C):** One high-value question is whether any requested FBI FD-302 is dated January 30 or 31, 1992, or memorializes an interview conducted on those dates.
- **Why this would matter:** A date match, coupled with interviewer identity and case serial information, could connect the ambiguous phrase "agents investigating this matter" to an FBI-recorded interview.
- **Why it remains unproven:** In the government's November 2024 summary-judgment briefing, defendants argued that Moss's phrase referred **presumably to IRS agents** and did not establish FBI or DEA interviews of Tinubu. Thus, both interpretations remain open until the underlying FD-302 metadata or reports are available.

36.2 The correct investigative chain

The most useful reconstruction is not the binary question **"Was Tinubu an informant?"** but the administrative sequence:

investigative interview / FD-302 → referral or prosecutor review → USAO case/matter → charging, declination, civil-resolution, cooperation, or other disposition

Each link requires its own evidence. None may be inferred merely because the next link exists.

36.3 Competing explanations that remain compatible with the present record

Explanation A — evidentiary or jurisdictional declination

Federal investigators interviewed Tinubu and assembled financial evidence, but prosecutors concluded that the available evidence, venue, jurisdiction, admissibility, or other prosecutorial considerations did not justify a criminal charge.

Current status: Fully compatible with the public record; not established.

Explanation B — civil forfeiture/settlement was the chosen enforcement resolution

The government pursued the money through civil forfeiture rather than a personal criminal case, without requiring any cooperation arrangement.

Current status: Fully compatible with the public record.

Explanation C — informal witness/cooperator relationship

Tinubu supplied information useful to investigators or prosecutors without a formal confidential-source designation or immunity agreement.

Current status: Plausible; unconfirmed.

Explanation D — formal immunity, non-prosecution, or source/cooperation arrangement

A documented prosecutor-side arrangement influenced the decision not to charge.

Current status: Investigatively important but **not supported by any located public agreement, immunity request, declination memorandum, or source file tied to Tinubu**.

Explanation E — no Tinubu prosecutor matter survived or was ever separately opened

The USAO may have handled Tinubu-related facts only inside the broader forfeiture/network record, or any separate paper matter may not have survived applicable retention rules.

Current status: Also compatible with the present record.

36.4 Why the EOUSA/PROMIS route is now a priority

The strongest unanswered prosecutor-side question is therefore:

> **Did ND Illinois, ND Indiana, or EOUSA maintain a prosecutorial case/matter record for Bola Tinubu arising from the 1991–1993 investigation, and if so, what administrative disposition metadata survive?**

This question is narrower and more defensible than presuming a secret immunity agreement. A positive historical metadata hit would establish a prosecutor-side case skeleton even if the underlying substantive memorandum is unavailable. A negative result would also be informative, provided the searched systems, date ranges, aliases, archival accessions, and destruction history are documented.

PART 37 — Immediate Research Targets Before the August 28, 2026 FBI Deadline

> **Priority note:** The following order is based on evidentiary value and the approaching August 28, 2026 deadline in the live FBI litigation. The existence of a deadline does not change the evidentiary standard: unreleased or sealed material must not be characterized as proving any hypothesis.

Priority 1 — Reconstruct EOUSA's September 2023–August 2024 processing history

Obtain or locate:

1. EOUSA response/production letters issued after the September 11, 2023 Joint Status Report;
2. any Vaughn-style descriptions, referral letters, or search declarations;
3. correspondence identifying which U.S. Attorney offices and systems were searched;
4. documents explaining the transition from **"no responsive records"** to **"potentially responsive records"**;
5. any public filing or correspondence explaining why EOUSA was dismissed with prejudice on August 13, 2024.

Key question: Were the later potentially responsive records Akande-only, or did EOUSA ever identify Tinubu-related prosecutorial material?

Priority 2 — Historical PROMIS / Docket and Reporting Database holdings

Determine:

1. which NARA record groups/accessions hold EOUSA PROMIS or Docket and Reporting master data for **1991–1993**;
2. whether ND Illinois and ND Indiana data are included;
3. the contemporaneous data dictionary and searchable fields;
4. whether matters where **no prosecution was initiated** were retained in the relevant non-D.C. implementation;
5. whether searches can be run by **Bola Ahmed Tinubu / Bola A. Tinubu / Tinubu**, **Mueez Adegboyega Akande / Adegboyega Mueez Akande**, associated entities, or cross-referenced case numbers.

Priority 3 — FD-302 metadata/date reconstruction

The first sought facts should be metadata rather than speculation about content:

- interview date(s);
- FD-302 serial number(s);
- authoring/interviewing agent(s);

- field office/resident agency;
- case number and cross-references;
- whether January **30–31, 1992** appears anywhere in the FD-302 chain.

Priority 4 — Prosecutorial record classes by name

Search/request specifically for historically recognized USAO categories including:

- **Prosecution Declined Reports**;
- **Immunity Requests**;
- **Information Source Files**;
- **Attorney Assignment Sheets**;
- **USA-33 criminal case files**;
- docket/case-activity cards;
- miscellaneous investigative reports;
- criminal miscellaneous correspondence;
- prosecutor-management/PROMIS and EOUSA Docket and Reporting metadata.

Priority 5 — Monitor the live August 2026 filings

The current FBI position already invokes Exemptions **6, 7(C), 7(D), 7(E), and 7(F)** regarding the Tinubu request set and seeks to provide part of its justification ex parte/in camera. The public record should be checked immediately for:

- the actual August 28 filing(s);
- any public companion declaration;
- a renewed summary-judgment memorandum;
- any non-sealed description of which record categories are withheld;
- distinctions between Request **1588244-000** and **1593615-000**;
- any new discussion of 7(D) source material, 7(E) techniques, or 7(F) safety concerns.

PART 38 — Evidentiary Assessment of the EOUSA / FD-302 Expansion

PROPOSITION	CURRENT EVIDENTIARY STRENGTH
Greenspan expressly sought 1991–1993 charging-decision records from ND Illinois/ND Indiana concerning Tinubu and Akande	**Very strong / filed FOIA request**
OIP's May 2023 remand was specifically in part as to Akande, while affirming EOUSA's action as to Tinubu	**Very strong / appeal decision reproduced in complaint**
EOUSA's May 16 derivative-response letter reported no responsive records in ND Illinois/ND Indiana	**Very strong / agency response**
The May 16 response separately selected neither "records cannot be located after extensive search" nor "destroyed under retention schedules"	**Very strong / agency response form**
EOUSA later told the court it had identified potentially responsive records	**Very strong / September 11, 2023 Joint Status Report**
Those potentially responsive records were charging-decision records about Tinubu	**Not established**
EOUSA was dismissed with prejudice on August 13, 2024	**Very strong / court docket and minute order**
The public docket presently explains why EOUSA was dismissed or exactly what it produced	**Not established in the reviewed public material**
USAO Criminal Case Files historically included people investigated but not prosecuted	**Very strong / official Federal Register system notice**
USAO record categories historically included Prosecution Declined Reports, Immunity Requests, and Information Source Files	**Very strong / official Federal Register system notice**
A Tinubu-specific Prosecution Declined Report or Immunity Request existed	**Not established**
The July 1, 1992 retention schedule treated PROMIS individual case information and EOUSA core/master data as permanent	**Very strong / official U.S. Attorneys' Manual retention schedule**
A Tinubu-specific PROMIS/Docket-and-Reporting entry exists	**Not established / high-value archival question**
Moss's Jan. 30–31, 1992 "agents" were definitely FBI agents	**Not established**

PROPOSITION	CURRENT EVIDENTIARY STRENGTH
The government's 2024 briefing argued those agents were presumably IRS agents	**Very strong as litigation position; not a factual adjudication**
A Jan. 30–31, 1992 FD-302 date match would materially clarify the agency/interview question	**Reasonable investigative test, not present fact**

PART 39 — Supplementary Sources for Parts 34–38

Primary / official / court-record sources

- *Greenspan v. Executive Office for U.S. Attorneys et al.*, No. 1:23-cv-01816 (D.D.C.) — Complaint and exhibits containing EOUSA requests **EOUSA-2023-001637** and **EOUSA-2023-002028**, OIP appeal decision of May 4, 2023, and EOUSA letter of May 16, 2023: https://www.scribd.com/document/670722399/FOIA-Lawsuit-Against-FBI-CIA-DEA-IRS-State-Dept-and-US-Attorneys-Regarding-Bola-Tinubu
- Joint Status Report, Sept. 11, 2023, *Greenspan v. EOUSA et al.* — EOUSA statement that potentially responsive records had been identified: https://id.scribd.com/document/670722088/Consolidated-Response-of-Respondents-in-FOIA-Suit-September-11-2023
- FOIA Project docket for *Greenspan v. EOUSA et al.* — Aug. 13, 2024 Stipulation of Dismissal and minute order dismissing EOUSA/State/IRS with prejudice: https://foiaproject.org/case_detail/?case_id=36111&style=foia&title=on
- U.S. Department of Justice / Federal Register — **JUSTICE/USA-007 Criminal Case Files**, including individuals investigated but prosecution declined and record types including Information Source Files, Immunity Requests, and Prosecution Declined Reports: https://www.govinfo.gov/content/pkg/FR-1982-05-13/pdf/FR-1982-05-13.pdf
- U.S. Department of Justice, archived U.S. Attorneys' Manual, Title 3, Exhibit D — **Comprehensive Retention Schedule for U.S. Attorney Records, July 1, 1992**, including PROMIS/EOUSA permanent-retention provisions: https://www.justice.gov/archive/usao/usam/1988/title3executiveofficeforunitedstatesattorneys.pdf
- U.S. District Court, Northern District of Illinois — 1993 Moss affidavit, paragraph 47, including January 30–31, 1992 statement to "agents investigating this matter": https://www.scribd.com/document/637553451/US-District-Court-Northern-District
- Defendants' November 11, 2024 summary-judgment memorandum, *Greenspan v. EOUSA et al.*, ECF 43-1 — government's position that the paragraph 47 "agents" were presumably IRS agents: https://www.scribd.com/document/844969905/gov-uscourts-dcd-256792-43-1
- DOJ Office of Information Policy summary of Judge Howell's April 8, 2025 ruling: https://www.justice.gov/oip/greenspan-v-eousa-no-23-1816-2025-wl-1040834-ddc-apr-8-2025-howell-j

Current August 2026 procedural reporting / reproduced filing language

- ICIR, Aug. 21, 2026 — FBI motion seeking private review of sensitive Tinubu-related FOIA withholding justifications and identifying Exemptions 6, 7(C), 7(D), 7(E), 7(F): https://www.icirnigeria.org/fbi-asks-us-court-to-privately-review-sensitive-records-in-tinubu-foia-case/

PART 40 — Current Bottom Line Before Further Research

The prosecutor-side record is now more sharply defined than before. The public evidence establishes that Greenspan expressly sought charging-decision records, that OIP treated the Tinubu and Akande portions differently, that EOUSA first reported no responsive records in the two relevant districts and later told the court it had located potentially responsive material, and that the public docket does not yet explain the ultimate scope or content of that material before EOUSA's dismissal from the case.

Separately, historical DOJ records establish that U.S. Attorney criminal files were designed to include persons investigated but not prosecuted and recognized record types such as Prosecution Declined Reports, Immunity Requests, and Information Source Files. The July 1, 1992 retention schedule further establishes that while some ordinary records could later be destroyed, PROMIS individual case information and EOUSA core/master data were designated for permanent retention.

The strongest defensible next question is therefore no longer whether a secret cooperation agreement should be presumed. It is whether a prosecutor-side matter concerning Bola Tinubu existed at all, how it was administratively disposed of, and whether permanent historical metadata can still demonstrate that case skeleton. Only after that skeleton is located should any cooperation, immunity, declination, or source hypothesis be upgraded or downgraded.

SUPPLEMENT — Final Consolidation of Additional Findings from the August 24, 2026 Research Session

> **Scope note:** Parts 41–46 below add only findings developed after Parts 34–40 were written. No earlier part has been rewritten or deleted. Where a new technical finding sharpens an earlier hypothesis, the earlier wording remains visible and the refinement is recorded here.
>
> **Methodological rule:** These sections continue the dossier's distinction between (A) documented institutional/record-system facts, (B) documented party/government positions, and (C) investigative hypotheses that remain unproven as to Bola Tinubu personally.

PART 41 — Official Technical Confirmation of FBI Classification 245 and Its Multi-Agency Context

41.1 Classification 245 = Drug Investigative Task Force

- **New technical confirmation (A):** Official FBI/NARA records-schedule material identifies FBI subject-matter classification **245** as **"Drug Investigative Task Force."**
- This independently supports the technical reading already developed for FBI Case No. **245-IP-71386-UUUUUU**.
- The significance is organizational: the file-number prefix places the referenced case within an FBI drug-task-force classification rather than a generic administrative or unrelated investigative category.
- **Critical limitation:** Classification 245 describes the investigative program/file category. It does **not** by itself identify the role of any particular person appearing in the case as suspect, witness, victim, source, cooperator, or informant.

41.2 Historical task-force structure

- **Official historical context (A):** FBI historical material located during this session states that the drug-task-force classification was created in the early 1980s in connection with federal Drug Enforcement Task Force operations.
- In that structure, the **Drug Enforcement Administration (DEA)** functioned as the lead drug-enforcement agency, while other federal agencies participated in the task-force environment.
- The historical description specifically includes **IRS participation**, alongside FBI involvement.
- **Relevance to the assembled Tinubu record:** This institutional structure closely matches the already documented investigative architecture:
  - **DEA:** Agbele/Edwards narcotics investigation, Agent Vincent Balbo, and confidential-source information;
  - **IRS:** Special Agent Kevin Moss and the financial/account investigation;
  - **FBI:** Case No. **245-IP-71386-UUUUUU** and the Tinubu-specific FD-302 FOIA request.
- **Assessment:** The multi-agency overlap is therefore institutionally coherent and no longer depends only on inference from the separate agency records. It remains insufficient to establish Tinubu's role within that structure.

41.3 Separate FBI Classification 270 = Cooperative Witnesses

- **New counterweight (A):** The FBI classification system separately recognizes **Classification 270 — Cooperative Witnesses**.
- **Importance:** This is a strong caution against the simplistic proposition that a person's appearance in a **245** Drug Investigative Task Force case is itself evidence of cooperative-witness or informant status.
- A cooperating individual could still appear in records filed under another investigative classification, and the existence of Classification 270 does not establish how every cooperator was indexed. Nevertheless, the separate 270 category reinforces the rule that **245 must not be treated as a source-status code**.

41.4 Evidentiary consequence

The defensible technical proposition is now:

> **245-IP-71386-UUUUUU is organizationally consistent with a Drug Investigative Task Force / Indianapolis investigative file in the same federal narcotics environment reflected in the DEA and IRS records. The 245 classification does not establish that Bola Tinubu was a confidential source or cooperative witness.**

PART 42 — Declination Reasons Were Structured Prosecutorial Data, Not Merely Narrative Memoranda

42.1 "Suspect's Cooperation" was an official declination category

- **New institutional finding (A):** Official U.S. Attorney / Bureau of Justice Statistics reporting for the early 1990s identifies **"Suspect's Cooperation"** as a distinct coded reason for federal prosecutorial declination.
- This means that cooperation was not merely a phrase that might appear informally in a prosecutor's memorandum; it was a recognized category within federal prosecution-management/statistical reporting.
- Other contemporaneous declination categories included reasons such as:
  - **Weak evidence**;
  - **Agency request**;
  - **Department of Justice policy**;
  - **U.S. Attorney policy**;
  - **Prosecuted by other authorities**;
  - and other evidentiary, policy, jurisdictional, or enforcement-priority reasons.

42.2 Why this materially changes the research question

The cooperation hypothesis can now be framed as a testable archival question rather than a narrative inference:

> **If a prosecutorial matter concerning Bola Tinubu existed and was declined, does the surviving historical matter/disposition record contain a coded declination reason, and if so what was that code?**

Possible outcomes would be highly informative in either direction:

- **Suspect's Cooperation** would materially strengthen a cooperation hypothesis;
- **Weak evidence**, **jurisdiction**, **agency request**, **DOJ/USAO policy**, or another reason could materially weaken or redirect it;
- absence of a Tinubu prosecutor matter would itself constrain the hypothesis.

42.3 Critical limitation

- No public record located in this session establishes that Tinubu was coded under **"Suspect's Cooperation."**
- No public record yet establishes that a Tinubu-specific prosecutorial matter/disposition entry survives in PROMIS, LIONS, EOUSA central data, or NARA holdings.
- The importance of the finding is that the exact historical field/category to be sought has now been identified.

PART 43 — Historical Counts for the "Suspect's Cooperation" Declination Category

43.1 Fiscal Year 1992

Official federal statistical materials show two related but different measures for FY 1992:

- **202 criminal matters** were reported with **"Suspect's Cooperation"** as the declination reason in U.S. Attorney matter-level statistics.
- **292 suspects** were reported under the corresponding cooperation-based declination category in Bureau of Justice Statistics suspect-level reporting.

43.2 Fiscal Year 1993

For FY 1993:

- **234 criminal matters** were reported with the cooperation-based declination reason at the matter level.
- **339 suspects** were reported at the suspect level.

43.3 Why the numbers differ

- The matter-level and suspect-level numbers are not contradictory.
- A single criminal matter can involve more than one suspect, so a smaller number of matters can generate a larger number of suspect-level declinations.
- This distinction is important for any later search of historical databases: **matter records and suspect/person records must not be treated as interchangeable units.**

43.4 Evidentiary significance

These figures establish only that cooperation-based declinations were a real and regularly used federal prosecutorial disposition during the exact 1992–1993 period under examination. They do **not** establish that Tinubu was among those matters or suspects.

PART 44 — Permanent Electronic Declination Architecture in LIONS / EOUSA Central Systems

44.1 Criminal Immediate Declinations File

- **New archival finding (A):** NARA records schedule **N1-060-99-001**, covering the LIONS / EOUSA Central System, identifies a distinct **"Criminal immediate declinations file."**
- The file covered criminal matters that U.S. Attorney's Offices did not proceed with at the prosecution stage represented by that system.
- **Archival significance:** The fiscal-year-end version of this declinations data was designated **PERMANENT** for transfer/preservation under the schedule.

44.2 Technical documentation was also permanent

The same archival framework designated supporting system documentation for permanent preservation, including:

- **Codebooks**;
- **Code Tables**;
- **Record Layouts**;
- and related documentation necessary to interpret the electronic data.

44.3 Relationship to the 1992 PROMIS retention finding

This strengthens the earlier Part 35 finding that the **July 1, 1992 U.S. Attorney retention schedule** treated PROMIS individual case information and centrally transmitted EOUSA core/master data as permanent.

Taken together, the two generations of records systems show a durable archival principle:

1. paper criminal/investigative files could be destroyed according to retention periods;
2. prosecutor-management core data and later fiscal-year-end declination data were treated as permanent electronic records;
3. technical documentation necessary to decode those records was also preserved.

44.4 Investigative consequence

This creates a realistic archival route even if a hypothetical paper charging/declination memorandum no longer exists.

The target is a **prosecutor-side case skeleton**, potentially containing or permitting reconstruction of fields such as:

- defendant/suspect/person name;
- matter or case number;
- district;
- investigating/referring agency;
- assigned AUSA;
- date opened;
- date closed;
- disposition;
- declination reason/code;
- relationship to another criminal matter or prosecution.

Exactly which fields existed in the 1991–1993 PROMIS/EOUSA implementation must be established from the surviving codebooks/record layouts rather than assumed from later LIONS fields.

PART 45 — Integrated Effect on the Tinubu Cooperation / Non-Prosecution Hypotheses

45.1 Facts that now make the question more testable

The combined record now establishes:

1. Tinubu-specific FBI FD-302s were sought from an identified **245 Drug Investigative Task Force** file.
2. The historical 245 task-force structure is consistent with the already documented DEA/IRS/FBI multi-agency environment.
3. USAO criminal-file systems expressly contemplated persons **investigated but not prosecuted**.
4. Historical USAO record categories included **Prosecution Declined Reports**, **Immunity Requests**, and **Information Source Files**.
5. PROMIS/EOUSA core case information was designated for permanent retention in the 1992 schedule.
6. Later LIONS/EOUSA architecture maintained a separate **Criminal immediate declinations** dataset whose fiscal-year-end version and interpretive codebooks were permanent.
7. **"Suspect's Cooperation"** was a formal declination reason in the exact 1992–1993 period.

45.2 Facts that continue to block any claim of proven cooperation

The public record still does **not** establish:

- that Tinubu had a prosecutor-side criminal matter opened in ND Illinois or ND Indiana;
- that any Tinubu matter was declined rather than never referred, administratively closed, civilly resolved, or handled in another manner;
- that any declination reason was **Suspect's Cooperation**;
- that an Immunity Request, Non-Prosecution Agreement, Proffer Agreement, Cooperation Agreement, or Information Source File existed for Tinubu;
- that the FBI's current 7(D) position protects Tinubu rather than one or more third-party confidential sources;
- that the FD-302s requested by Greenspan correspond to the Moss-described January 30–31, 1992 contacts.

45.3 Refined competing hypotheses

Hypothesis A — No prosecutor matter / no criminal referral as to Tinubu

Tinubu appeared in investigative records and civil forfeiture material, but no separate criminal prosecution matter was opened under his name.

Status: Plausible; must be tested against historical EOUSA/PROMIS data.

Hypothesis B — Prosecutor matter opened, prosecution declined for ordinary evidentiary/policy reasons

A prosecutor matter existed but was closed for weak evidence, jurisdiction, DOJ/USAO policy, agency request, prosecution elsewhere, civil-resolution strategy, or another non-cooperation reason.

Status: Plausible and presently at least as compatible with the public record as a cooperation theory.

Hypothesis C — Cooperation influenced prosecutorial disposition

A prosecutor matter existed and cooperation supplied by Tinubu materially influenced a declination/non-prosecution decision.

Status: Serious investigative hypothesis because cooperation was a formal coded declination reason and the FBI/EOUSA architecture now supplies concrete records to test it; **not established as to Tinubu**.

Hypothesis D — Cooperation occurred without a formal cooperation-based declination code

Tinubu may have supplied useful information as a witness/interviewee without receiving formal immunity or without cooperation being the recorded disposition reason.

Status: Plausible; would require FD-302, AUSA, referral, or related records to assess.

Hypothesis E — Confidential-source protections concern other people entirely

Tinubu was only a subject/interviewee, while Source A and/or other confidential sources explain 7(D), 7(E), and 7(F) sensitivities.

Status: High compatibility and remains a principal alternative explanation.

PART 46 — EOUSA's May-to-September 2023 Search-Scope Discrepancy

46.1 The May 16, 2023 letter was narrower than a global "EOUSA found no records" conclusion

A close reading of EOUSA's May 16, 2023 final-action letter in Request No. **EOUSA-2023-002028** materially changes how the early no-records response should be described. The form contained separate options for a search of records located **in EOUSA itself**, for searches of records located in specified **United States Attorney's Offices**, for records that could not be located after an extensive search, and for records that may have been destroyed pursuant to approved retention schedules. Only the line stating that searches in the **Northern District of Illinois and Northern District of Indiana** had revealed no responsive records was checked. The separate line stating that a search of records "located in EOUSA" had found nothing was **not** checked, and neither the "cannot be located after an extensive search" nor the "destroyed pursuant to retention schedules" options was selected.

This does not prove that EOUSA central systems contained Tinubu charging records, but it means the May 16 response should not be treated as a definitive Department-wide finding that no prosecutorial records existed anywhere within EOUSA-controlled or DOJ-controlled systems. What the document actually establishes is narrower: the two named U.S. Attorney's Offices reported no responsive records through the search reflected in that particular response.

46.2 The September 11, 2023 status report creates a genuine unresolved change in the record

Four months later, EOUSA represented to the federal court that it had **"identified potentially responsive records,"** that it expected to send an initial response by the end of October 2023, and that it could not yet identify the volume of the material. That statement cannot safely be converted into a claim that EOUSA had discovered a Tinubu declination memorandum, because the public status report did not specify whether the newly identified material concerned **Tinubu, Akande, or both**, nor did it identify the office, database, archive, or search methodology that produced the records.

Nevertheless, when the May and September statements are read together, the most reasonable investigative inference is that the May district-office search did **not exhaust every potentially relevant record path** that EOUSA later used or considered. One plausible explanation is that the appeal and ensuing litigation caused EOUSA to broaden the search beyond the two district-office repositories reflected in the May letter, perhaps into central administrative data, archived material, referral records, or another legacy system. That remains a hypothesis until the missing production correspondence or search declaration identifies the actual source of the September records.

46.3 Evidentiary classification

- **Confirmed fact (A):** On May 16, the checked no-records statement referred specifically to ND Illinois and ND Indiana; the separate EOUSA-central no-records option was not checked.
- **Confirmed fact (A):** On September 11, EOUSA told the court that it had identified potentially responsive records and could not yet quantify them.
- **Strong inference (C, high):** The later search/processing path was broader or different from the district-office search reflected in the May letter.
- **Not established:** that the September records were Tinubu charging decisions, declination records, immunity records, cooperation records, or even Tinubu-specific records at all.

PART 47 — What EOUSA's August 2024 Dismissal Does and Does Not Establish

47.1 Procedural endpoint

The public docket shows that on **August 8, 2024** the parties submitted a joint status report and proposed briefing schedule, after which the court set summary-judgment briefing. On **August 13, 2024**, Greenspan filed a stipulation dismissing **EOUSA, the State Department, and the IRS**, and Judge Howell dismissed those defendants **with prejudice**. The litigation then proceeded against the FBI, DEA, and CIA on the remaining disputes, which centered on the Glomar positions and the still-contested disclosure questions.

47.2 Why the dismissal cannot be used as a shortcut to either side's preferred narrative

The dismissal with prejudice means that Greenspan permanently ended those claims in that action; it does **not**, by itself, establish why he did so. The public docket entry does not say that EOUSA had proven that no records existed, that Greenspan had received every document he wanted, that a settlement disclosed a charging decision, or that responsive records were found to concern only Akande. Conversely, the dismissal is also not evidence that EOUSA concealed a Tinubu file. The defensible conclusion is procedural: by August 2024 the live summary-judgment battle had narrowed to the unresolved FBI/DEA/CIA issues, while the EOUSA branch was terminated without a presently located public explanation resolving the content and disposition of the "potentially responsive records" mentioned in September 2023.

47.3 Investigative significance

This produces a specific documentary gap rather than a conspiracy inference. The most valuable missing documents are now the EOUSA production letters, search descriptions, referral notices, page counts, exemption letters, and any correspondence between September 2023 and August 2024. Without them, the record contains both an initial district-office no-records response and a later representation that responsive material had been identified, followed by a dismissal with prejudice whose substantive basis is not apparent from the currently assembled public docket.

PART 48 — A Previously Unexamined DOJ Record Path: Criminal Division Money-Laundering Oversight

48.1 The 1993 forfeiture fell within a DOJ reporting regime that had taken effect before the complaint was filed

A major new archival finding comes from the contemporaneous United States Attorneys' Manual. An **August 4, 1993 Criminal Division bluesheet** states that it superseded an earlier **October 1, 1992** bluesheet while maintaining and amending the approval, consultation, and reporting framework for money-laundering prosecutions under **18 U.S.C. §§ 1956 and 1957** and forfeiture cases under **18 U.S.C. §§ 981 and 982**. The historical DOJ manual explains that, beginning October 1, 1992, in criminal cases involving §§ 1956/1957 and forfeiture cases involving §§ 981/982, the United States Attorney's Office or other DOJ component handling the case was required to notify the Criminal Division's money-laundering component by transmitting a copy of the indictment or complaint, while prosecutors were also encouraged to consult the Section in advance in appropriate money-laundering and civil-forfeiture cases.

The Tinubu-related Verified Complaint was filed on **July 26, 1993** and the final decree states that the property was forfeitable under **18 U.S.C. § 981**, based on alleged narcotics proceeds or financial transactions violating **18 U.S.C. §§ 1956 and 1957**. The filing therefore occurred after the October 1992 reporting regime had taken effect. On the face of the contemporaneous DOJ policy, this means that the case did not exist solely within the Northern District of Illinois: the handling USAO was operating under a Departmental framework that required notification of the Criminal Division money-laundering component for a § 981 forfeiture complaint of this kind.

48.2 Why this is a major archival development

This creates a **second institutional record path** that is analytically separate from the district-office files searched by EOUSA in May 2023. The Criminal Division is and historically was a distinct DOJ component with its own records and FOIA processing structure; DOJ's current component guide specifically notes that the Criminal Division maintains records concerning asset forfeitures and supervises such matters as grants of immunity, while the individual U.S. Attorney's Offices ordinarily maintain their own prosecution files.

Accordingly, a no-records result from the Northern District of Illinois and Northern District of Indiana does not logically exclude the possibility that contemporaneous copies, consultation material, reporting forms, correspondence, or supervisory records existed within the Criminal Division's money-laundering records. The presently assembled Greenspan litigation named EOUSA, FBI, DEA, IRS, State, and later CIA, but it did **not** identify the Criminal Division as a separate defendant/component whose Money Laundering Section records had independently been searched. This is a structural blind spot in the public FOIA story that has not been resolved by the EOUSA no-records response.

48.3 What the reporting requirement proves — and what it does not

The reporting rule strongly supports the proposition that the July 1993 § 981 complaint should have generated a notification path to the Criminal Division's money-laundering component. It does **not** establish that prosecutors sought permission to criminally charge Tinubu, because the contemporaneous rules required prior Criminal Division approval only for **certain** categories of money-laundering cases, while broader reporting requirements applied across the relevant statutes. Nor does it establish that a cooperation, immunity, or non-prosecution agreement existed.

The strongest defensible formulation is therefore narrower but important: **there was an institutional DOJ recipient outside the two district offices that, under the policy then in force, should have been notified of the forfeiture complaint and could have generated a separate supervisory/consultative record trail.**

PART 49 — Criminal Division Class 203: Why an Old Money-Laundering File May Have Existed but No Longer Survive

49.1 Class 203 directly covered the statutes in the Tinubu forfeiture

A newly located National Archives records-disposition schedule, **N1-060-93-13**, was submitted by the Department of Justice Criminal Division's **Money Laundering Section** in April 1993 and established **Class 203 — Money Laundering Control Act/Bank Secrecy Act**. The schedule expressly lists among the covered statutes **18 U.S.C. §§ 981, 982, 1956 and 1957**, placing the statutory architecture of the Tinubu forfeiture squarely within the subject class used by the Criminal Division's Money Laundering Section.

49.2 The retention rule materially limits what a missing modern file can mean

The Class 203 schedule directed the Criminal Division to transfer a closed case file to the **Washington National Records Center one year after the case closed** and to **destroy the file ten years after closure**. If a routine Class 203 file relating to the 1993 forfeiture closed in or shortly after 1993–1994 and was handled according to that schedule, destruction around the early 2000s would have been entirely consistent with the approved federal records policy.

This is an important fairness constraint. If a present-day Criminal Division search ultimately finds no surviving Class 203 paper file, that absence cannot responsibly be presented by itself as evidence of concealment or unusual destruction. The approved retention schedule provides an ordinary administrative explanation for why a routine case-level money-laundering file from 1993 might no longer exist.

49.3 Why the trail is still worth pursuing

The destruction schedule for a routine Class 203 case file does not prove that every record generated by the matter was destroyed in the same way. Copies could have been retained in the originating USAO file, central prosecutor-management systems, policy or supervisory files, court submissions, referral correspondence, or other record series governed by different schedules. In particular, the previously documented permanent PROMIS/EOUSA core-data and later LIONS declination architecture remains analytically separate from the ten-year Class 203 case-file rule. The correct investigative task is therefore not simply to ask whether "the Criminal Division file still exists," but to reconstruct **which duplicate, metadata, reporting, supervisory, and central-system traces were created and which disposition schedule governed each one**.

PART 50 — Integrated Interpretation of the New EOUSA / Criminal-Division Architecture

50.1 A more plausible explanation for the May 2023 no-records result now exists

The new evidence makes the May 16, 2023 response less mysterious without requiring any allegation of bad faith. EOUSA's checked box documented a search of **ND Illinois and ND Indiana**, while contemporaneous DOJ policy shows that a § 981 forfeiture based on §§ 1956/1957 also had a Criminal Division money-laundering reporting path. Because those are institutionally distinct repositories, it is entirely plausible that a district-office archive search could return no responsive records even though a separate DOJ component once received a complaint copy or related supervisory material.

Assessment: High plausibility as an explanation of the archival architecture; it does not establish what EOUSA later found in September 2023.

50.2 The September 2023 "potentially responsive records" may have come from a broader or different search path

The strongest reading of the chronology is that EOUSA's processing changed after the May appeal and the filing of the lawsuit. The September representation to the court that potentially responsive records had been identified is difficult to reconcile with a simple claim that the May search conclusively exhausted every source. The records might have come from central EOUSA systems, an expanded legacy search, another referral, or records associated with Akande rather than Tinubu; the current evidence does not distinguish among those possibilities.

Assessment: Strong inference that the search universe changed; subject and source of the records remain unconfirmed.

50.3 A Criminal Division charging-review file is possible, but not yet inferable as a fact

Because the 1992/1993 money-laundering rules required Criminal Division approval for **certain** prosecutions and encouraged consultation in relevant cases, it is possible that prosecutors considering personal §§ 1956/1957 charges against one or more individuals generated draft indictments, consultation memoranda, approval requests, declination discussions, or other supervisory records. That possibility becomes more concrete because the Criminal Division plainly had statutory responsibility in the exact money-laundering area involved. However, no located document presently proves that a personal criminal money-laundering charge against Tinubu was submitted for Criminal Division approval, and the mere existence of the civil § 981 forfeiture cannot fill that gap.

Assessment: Plausible investigative hypothesis; not established.

50.4 The strongest new fact is not "Tinubu had a secret Criminal Division file," but that the existing FOIA search may have looked in the wrong institutional place for part of the story

The public debate has largely treated the prosecutorial-record question as if it were binary: either the two U.S. Attorney's Offices had a surviving file or no charging record existed. The historical DOJ architecture shows that this is too simplistic. The 1993 case sat at the intersection of a local USAO forfeiture action, a federal multi-agency narcotics/financial investigation, EOUSA prosecutor-management systems, and a Criminal Division money-laundering reporting regime. A complete search therefore requires more than querying the local district archives.

This does **not** prove cooperation, immunity, non-prosecution, or political protection. It does, however, materially strengthen the proposition that the absence of records in one repository cannot be used to close the prosecutorial question while other historically mandated or plausible DOJ repositories remain unexamined.

PART 51 — Evidentiary Upgrade Register for the Latest Research

PROPOSITION	CURRENT ASSESSMENT
The May 16, 2023 EOUSA letter reported no responsive records only from ND Illinois/ND Indiana, not a checked no-records search of EOUSA central records	**Very strong / primary FOIA exhibit**
EOUSA later told the court on Sept. 11, 2023 that it had identified potentially responsive records	**Very strong / filed Joint Status Report**
The later material has been shown to be Tinubu charging/declination records	**No — not established**
The May and September statements strongly suggest a changed or broadened search path	**Strong inference, source of later records unknown**
The July 26, 1993 forfeiture was a § 981 case based on alleged §§ 1956/1957 transactions	**Very strong / primary court record**
DOJ policy in force from Oct. 1, 1992 required notification of the Criminal Division money-laundering component for § 981/982 forfeiture complaints	**Very strong / DOJ manual**
The 1993 forfeiture therefore had a Criminal Division reporting path separate from the local USAO case file	**Very strong as institutional consequence of the reporting rule**
A Criminal Division record proves Tinubu was considered for criminal indictment	**No — reporting of the civil forfeiture does not prove a personal charging review**
Criminal Division Class 203 covered §§ 981/982/1956/1957	**Very strong / NARA schedule**
Routine Class 203 case files were scheduled for destruction ten years after closure	**Very strong / NARA schedule**
Absence of a Class 203 paper file today would prove concealment	**No — ordinary scheduled destruction is a substantial alternative explanation**
Criminal Division consultation/approval records concerning a personal Tinubu prosecution may once have existed	**Plausible hypothesis; no direct record yet**
EOUSA's no-records response rules out DOJ Criminal Division records	**No — Criminal Division is a distinct DOJ component/record holder**

PART 52 — Supplementary Primary Sources for Parts 46–51

1. **Greenspan v. EOUSA et al., Complaint and exhibits, Case No. 1:23-cv-01816 (D.D.C.)** — including the May 16, 2023 EOUSA final-action letter for Request No. EOUSA-2023-002028, whose checked response was limited to searches of ND Illinois and ND Indiana.
2. **Joint Status Report, ECF No. 12, Sept. 11, 2023, Greenspan v. EOUSA et al.** — EOUSA states that it had identified potentially responsive records and could not yet quantify them.
3. **FOIA Project docket for Case No. 1:23-cv-01816** — Aug. 8, 2024 Joint Status Report / scheduling order and Aug. 13, 2024 stipulation and dismissal with prejudice of EOUSA, State, and IRS.
4. **U.S. Department of Justice, United States Attorneys' Manual, Criminal Division Bluesheet dated Aug. 4, 1993, USAM 9-105.000** — expressly states that it superseded the Oct. 1, 1992 bluesheet while maintaining/amending approval, consultation, and reporting requirements concerning 18 U.S.C. §§ 1956–1957 and §§ 981–982 forfeitures.
5. **U.S. Department of Justice historical USAM money-laundering provisions** — records the Oct. 1, 1992 notification requirement that the handling USAO/DOJ component send the Criminal Division money-laundering component a copy of indictments/complaints in covered §§ 1956/1957 and §§ 981/982 matters.
6. **NARA Records Schedule N1-060-93-13, Criminal Division, Money Laundering Section, Class 203 — Money Laundering Control Act/Bank Secrecy Act** — covers §§ 981, 982, 1956 and 1957 and provides transfer to WNRC one year after closure and destruction ten years after closure.
7. **DOJ FOIA Reference Guide, Criminal Division component description** — confirms that Criminal Division and EOUSA/U.S. Attorney records are institutionally distinct record systems and that Criminal Division maintains asset-forfeiture/supervisory records in matters within its role.
8. **United States v. Funds in Account No. 263226700 et al., No. 93 C 4483 (N.D. Ill.)** — Verified Complaint / Decree identifying 18 U.S.C. § 981 and alleged §§ 1956/1957 violations as part of the forfeiture basis.

SUPPLEMENT III — Archival Metadata, Central Case-Tracking, ACTS/CRM-001, and FBI Classification 245 Research Added August 24, 2026

> **Scope note:** Everything in this supplement is appended after the previously completed Part 52. No earlier section of the dossier has been rewritten, deleted, silently corrected, or otherwise altered. The purpose of this addition is narrower and more technical than the earlier narrative sections: it reconstructs the administrative systems in which a 1991–1993 federal investigation, referral, declination, civil-resolution decision, or Criminal Division consultation could have left surviving metadata even if a routine paper case file was later destroyed under an approved records schedule.
>
> **Methodological significance:** The earlier research established an important fairness constraint: the Criminal Division's Class 203 schedule allowed routine Money Laundering Section case files to be destroyed ten years after closure, so the present absence of a paper file could never, by itself, support an allegation of concealment. The new research does not contradict that point; rather, it establishes that the ten-year Class 203 rule governed only one record series and cannot be generalized to the entire administrative information universe surrounding the investigation, because the Department of Justice and FBI simultaneously operated separate central case-management, index, statistical, and investigative-file systems with materially different functions and retention rules.
>
> **Classification:** As elsewhere in this dossier, **(A)** means a fact supported by an official record, court filing, judicial opinion, agency system description, Federal Register notice, National Archives schedule, or other primary governmental material; **(B)** means a statement or characterization made by an agency, litigant, court declarant, or other identified source whose statement is itself documented but is not necessarily an adjudicated fact; and **(C)** means an inference, investigative hypothesis, unresolved archival question, or proposed test that must not be represented as established fact.

PART 53 — The 1993 EOUSA Statistical System Establishes a Centralized Prosecutor-Metadata Environment

53.1 The FY1993 United States Attorneys Statistical Report identifies a centralized EOUSA database

A major additional primary-source finding comes from the **Executive Office for United States Attorneys, United States Attorneys Statistical Report, Fiscal Year 1993**, which is especially probative because it describes the information architecture actually in use during the same fiscal year in which the Tinubu-related civil forfeiture complaint was filed and resolved. The report states that statistical information concerning the criminal prosecutions and civil litigation conducted by the United States Attorneys was **reported by the United States Attorneys to a centralized computer database maintained by the EOUSA Case Management Staff**, and it expressly identifies the **Central Caseload Tracking System** and the **Central Collections System** as the systems used to compile the report's charts and tables. The report also notes that differences from prior statistical reports could result from a transition to the new tracking system and from continuing work to identify and remove obsolete files, demonstrating that this was not merely a static annual spreadsheet assembled after the fact but an operational centralized case-management environment into which district-office data were being reported.

This substantially strengthens the earlier PROMIS/Docket-and-Reporting line of inquiry because it supplies a second, contemporaneous, independently published DOJ description of central prosecutor-side data aggregation. Even if the precise relationship among local PROMIS implementations, the Central Caseload Tracking System, EOUSA's Case Management Staff, and later systems such as LIONS changed over time, the core point is now documentable rather than hypothetical: **during FY1993, the United States Attorneys' Offices were reporting case-and-matter information to a centralized EOUSA computer database, and EOUSA was using a named central tracking system to aggregate that information.**

Evidentiary classification (A): Very strong. This is an official EOUSA publication covering FY1993.

53.2 The same report defines a "matter" broadly enough to include referrals, investigations, and declinations

The same official report provides an unusually useful definition of the prosecutor-side unit being tracked. It explains that a **"Matter"** is opened in a United States Attorney's Office when an attorney works more than one hour on a civil or criminal proceeding for which no significant paper has yet been filed in court, and it adds that opening a matter is also referred to as **opening a file**; crucially for this investigation, the report says that matters opened may include **referrals, investigations, collection-only items, and declinations**, in addition to proceedings that enter the office for other record-keeping reasons. A matter may later become a court "case" when a significant document such as an indictment, information, or civil complaint is filed, but it need not become a filed case in order to exist as a tracked prosecutorial matter.

That definition has direct analytical consequences for the Tinubu problem. The absence of a criminal indictment against Tinubu does not mean that, under EOUSA's own FY1993 terminology, no prosecutor-side matter could have existed; a referred investigation that was evaluated and declined could remain a "matter" rather than a criminal "case," and the annual report demonstrates that EOUSA treated declinations as part of its matter universe rather than as events that disappeared from prosecutorial record-keeping simply because no indictment followed.

What this proves (A): In FY1993, EOUSA's statistical architecture expressly contemplated criminal matters that consisted of referrals, investigations, and declinations, including matters that never matured into filed criminal cases.

What this does not prove: It does not prove that a Tinubu-specific matter was opened, that Tinubu was the subject of a declination, or that any individual-level row from FY1993 remains retrievable today; it establishes the architecture and the type of prosecutorial event that the architecture was designed to count.

53.3 The central-system finding materially narrows the meaning of the May 16, 2023 EOUSA "no responsive records" letter

The new FY1993 architecture must be read together with the previously documented May 16, 2023 EOUSA response in Request **EOUSA-2023-002028**, because that response checked only the option stating that searches in the **Northern District of Illinois** and **Northern District of Indiana** had revealed no responsive records, while the separate form line for a search of records **located in EOUSA** was not checked. The contemporaneous FY1993 report now confirms that "records located in EOUSA" was not an abstract concept: EOUSA itself maintained a centralized computer database populated with case-and-matter information reported by the U.S. Attorneys' Offices.

The defensible conclusion is therefore more precise than either of the two extreme interpretations. It would be wrong to say that the May 2023 letter proved that no prosecutor-side Tinubu/Akande record existed anywhere in EOUSA's historical systems, because the checked search statement was district-specific and the 1993 record confirms that a central EOUSA data environment existed; it would be equally wrong to assert that central EOUSA data necessarily contain a Tinubu entry, because no Tinubu-specific hit has yet been obtained. What can now be stated with high confidence is that the **search universe reflected in the May 16 letter was narrower than the full historical prosecutor-information architecture that existed in 1993.**

PART 54 — The FY1993 Declination Tables Reveal the Actual Metadata Taxonomy Used by EOUSA

54.1 Tables 18 and 19 are direct proof that EOUSA was collecting declination information in FY1993

The most important new prosecutor-side discovery in this research session is contained near the end of the same official FY1993 report. **Table 18** is titled **"Criminal Matters Declined — Immediate and Later Declinations by Reason During Fiscal Year 1993,"** while **Table 19** is titled **"Criminal Matters Declined — Immediate and Later Declinations by Reason and Agency During Fiscal Year 1993."** These are not modern reconstructions of 1990s practice; they are the Department's own contemporaneous statistical output, generated from information reported by the U.S. Attorneys' Offices into the centralized system described earlier in the report.

The existence of these tables proves that the federal prosecutor-management architecture of FY1993 did not merely record whether a matter was prosecuted or not prosecuted at the highest level of abstraction. It supported aggregation by **declination reason**, by **program/offense category**, and by **investigative/referring agency**, which necessarily means that those dimensions were being captured somewhere in the source data from which EOUSA generated its national statistics, even though the present research has not yet located the exact FY1993 data dictionary or demonstrated whether every underlying individual record was permanently retained.

54.2 The declination-reason taxonomy was detailed and included reasons directly relevant to the hypotheses being tested here

Table 18 lists a wide variety of declination reasons, including **no federal offense committed; lack of criminal intent; suspect prosecuted on another charge; suspect prosecuted by another authority; suspect serving sentence; no known suspect; suspect fugitive; suspect deceased; suspect deported; restitution being made; other disciplinary alternatives; minimal federal interest; offender age/health; juvenile suspect; staleness; jurisdiction or venue problems; weak or insufficient evidence; witness problem; Petite Policy; lack of resources; Department policy; Office policy; statute of limitations; agency request; and other reasons.**

Most importantly for the specific Tinubu research question, Table 18 also contains a distinct declination-reason category labeled **"SUSPECTS COOPERATION."** The national total shown for that category in FY1993 is **234 declined criminal matters**. Table 19 then breaks declination reasons down by investigative agency, demonstrating that declination information was also being associated with an agency dimension rather than existing only as a free-text explanation in an unstructured paper memorandum.

This is a materially stronger historical foundation for our research than merely noting that DOJ record schedules recognized "Prosecution Declined Reports." The FY1993 annual report shows that, in the exact period under investigation, the United States Attorneys' data-reporting system was statistically distinguishing among reasons for declining matters and explicitly recognized **suspect cooperation** as one such reason.

54.3 The "suspects cooperation" category must not be converted into a Tinubu-specific claim

This discovery is potentially powerful but requires unusually strict evidentiary discipline. Nothing in Tables 18 or 19 identifies Tinubu, Akande, Agbele, Edwards, the Indianapolis FBI file, the Northern District of Illinois forfeiture, or any other individual matter in this dossier. The tables are nationwide aggregates, and the fact that **234 matters** were declined under the category "suspects cooperation"

during FY1993 does not establish that Tinubu was one of those suspects, that Akande was one, that a cooperation-based declination occurred in either ND Illinois or ND Indiana, or that any particular person received immunity or a non-prosecution agreement.

The significance lies elsewhere: the new record defeats the assumption that a cooperation-based non-prosecution theory is too administratively amorphous to leave a trace. If a U.S. Attorney's Office in FY1993 declined a criminal matter for a reason captured by the category "suspects cooperation," the Department's own statistical system was capable of representing that disposition category. The correct next question is therefore not whether "cooperation" was a recognized prosecutor-side reason — that is now established as a historical category — but whether a surviving **individual matter record, legacy database row, declination code, central index entry, or derivative migration record** can be tied to the specific Tinubu/Akande investigation.

54.4 Table 19 demonstrates agency-linked declination reporting

Table 19 organizes the same general declination-reason universe by investigative agency and includes columns corresponding to agencies such as the **Drug Enforcement Administration** and the **Federal Bureau of Investigation**, as well as other federal investigative/referring categories. For the "suspects cooperation" line, the table records a national agency breakdown rather than a single undifferentiated number.

This matters because the Tinubu complex was not a single-agency file. The existing evidence already includes IRS Special Agent Kevin Moss, DEA Agent Vincent Balbo, the Indiana narcotics investigation, the FBI file number **245-IP-71386-UUUUUU**, and USAO activity in Illinois and Indiana. A historical EOUSA record architecture capable of linking declination reasons to an investigative agency provides an additional route for testing the case skeleton even if a narrative declination memorandum no longer survives.

54.5 A new and much narrower archival question follows from the 1993 tables

The central metadata question can now be framed with considerably greater precision:

> **Do any surviving EOUSA/PROMIS/Central Caseload Tracking/Docket-and-Reporting legacy records, migration tables, data dictionaries, backup files, statistical source datasets, codebooks, or NARA accessions preserve individual-level fields corresponding to the FY1993 declination variables — including matter identifier, district, investigative agency, program/offense category, declination date, immediate-versus-later declination status, and declination reason — and can such records be queried against Tinubu, Akande, the relevant entities, or cross-referenced federal case numbers?**

That is more defensible than asking an archive to locate a hypothetical secret cooperation agreement, because it starts from variables that the Department demonstrably used in its own FY1993 reporting.

PART 55 — Criminal Division ACTS and CRM-001 Create a Separate Electronic Search Path Reaching Back Before 1992

55.1 Judicially documented description of the Criminal Division Automated Case Tracking System

A second major development comes from federal FOIA litigation describing the **Department of Justice Criminal Division's Automated Case Tracking System (ACTS)**. In *White v. Department of Justice*, a 2013 memorandum opinion in the U.S. District Court for the District of Columbia summarized a Criminal Division declaration explaining that the Criminal Division's sections searched their own ACTS systems and described ACTS as a **comprehensive electronic database storing records as far back as 1978 related to investigations conducted by attorneys throughout the Criminal Division**.

The significance of the 1978 date is substantial. It places the historical depth of the database well before the 1991–1993 period under examination here and shows that a Criminal Division search for an early-1990s matter is not inherently anachronistic. The earlier Class 203 finding established that a routine paper Money Laundering Section file could have been destroyed ten years after closure; the ACTS finding establishes that the Criminal Division also maintained a separate electronic case-tracking environment whose historical data coverage reached into the relevant era.

Evidentiary classification (A/B): Very strong as a documented agency representation in federal litigation, quoted and relied upon by the court when evaluating the adequacy of the Criminal Division's FOIA search.

55.2 ACTS is not merely a historical name; DOJ continues to identify ACTS II as a major Criminal Division information system

DOJ's own Major Information Systems page currently identifies **Automated Case Tracking System II (ACTS II)** as a Criminal Division system whose purpose is to track **all cases and matters that are the responsibility of the litigating sections in the Criminal Division**, provide workload and productivity reporting, and receive data manually entered by Criminal Division employees. DOJ's FOIA Reference Guide likewise identifies ACTS II as a Criminal Division major information system.

These modern descriptions do not by themselves prove uninterrupted survival of every 1992/1993 ACTS row through every system migration, but they establish organizational continuity of a Criminal Division case-and-matter tracking function and reinforce the need to ask not simply whether a paper Money Laundering Section file survived, but whether **legacy ACTS data, converted ACTS II data, archived exports, index records, or migration mappings** still preserve an administrative footprint.

55.3 CRM-001 — Central Criminal Division Index File — is an additional name-based index path

The same *White* FOIA opinion records another search that is highly relevant to the present methodology: the Criminal Division searched **CRM-001, the Central Criminal Division Index File**, described as a system of records consisting of **indices of names and associated records related to subjects/targets of investigations or defendants in prosecutions involving the Criminal Division**.

This is important because CRM-001 is conceptually different from a narrative case file. A central index designed around names associated with subjects or targets can survive, be searched, or point to another record even where an underlying paper file has been destroyed, transferred, migrated, or otherwise become difficult to retrieve. It therefore adds another technically distinct search path alongside ACTS, EOUSA central caseload data, PROMIS/Docket-and-Reporting records, the local USAO files, and the FBI's own investigative file architecture.

Critical limitation: The present research has not obtained a Tinubu, Akande, Agbele, or related-entity hit from CRM-001. The existence and historical scope of the index are established; the presence of these names in it is not.

55.4 Why the ACTS/CRM-001 evidence materially changes the Class 203 interpretation

The earlier Class 203 schedule remains a valid explanation for the potential disappearance of a routine paper Money Laundering Section case file. The new electronic-system evidence changes only what can responsibly be inferred from that disappearance. A negative answer to the question "does the old Class 203 paper file still exist?" is no longer equivalent to a negative answer to the broader question "does any Criminal Division administrative trace of the matter survive?" because ACTS and CRM-001 were structurally different systems serving tracking and indexing functions.

The correct archival model is therefore layered:

Money Laundering Section case file (Class 203) → potentially temporary paper case file;

ACTS / later ACTS II → Criminal Division electronic case-and-matter tracking;

CRM-001 Central Criminal Division Index File → name/index association to subjects, targets, defendants, and related records;

other supervisory, correspondence, referral, approval, statistical, or FOIA-trace systems → potentially governed by separate retention authorities.

This layered model is the strongest reason yet to reject any simplistic "ten years means everything disappeared" assumption while still avoiding the opposite and equally unsupported claim that every underlying document must survive.

PART 56 — Decoding FBI File 245-IP-71386-UUUUUU

56.1 Classification 245 has an official meaning: Drug Investigative Task Force

An official FBI Privacy Act system notice identifying the Bureau's investigative classifications lists **245 — Drug Investigative Task Force**. That is a direct administrative decoding of the first element in the file number sought in FOIA Request **1593615-000**, which asked for **FBI 302 interviews with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during 1992–1993**.

This matters because the file number is not a generic personal-background or miscellaneous file number. Its classification places the requested Tinubu FD-302 material, at least administratively, inside the FBI's **Drug Investigative Task Force** classification.

56.2 Historical FBI material describes Classification 245 as an interagency drug-task-force program

A declassified FBI historical synopsis reproduced in released records states that Classification 245 was opened in the early 1980s following creation of a federal drug enforcement task-force initiative and describes the program's goals as identifying, investigating, and prosecuting members of high-level drug-trafficking organizations through additional federal resources and improved interagency coordination; the same historical synopsis notes DEA's lead role and participation by other agencies including the Internal Revenue Service.

This description fits the broader documentary environment already established in this dossier — FBI, DEA, IRS, Indiana/Chicago narcotics activity, Agbele's cooperation, and the later money-laundering/forfeiture proceedings — but the fit must be treated as contextual corroboration of the file classification, not as proof that every person mentioned in the file was considered a high-level trafficker or that Tinubu held any particular operational role.

56.3 "IP" is the FBI abbreviation for Indianapolis

DOJ/FBI materials identify **IP** as the abbreviation for the **Indianapolis Field Office**. Historical FBI records likewise show Indianapolis files using the "IP" office symbol. Accordingly, the middle element of **245-IP-71386** points to Indianapolis rather than Chicago, which is consistent with the Northern District of Indiana/Hammond side of the narcotics investigation documented elsewhere in the dossier.

The file number can therefore be read administratively, without speculating about its contents, as an FBI **Drug Investigative Task Force** file associated with the **Indianapolis Field Office**, followed by the unique file/case number **71386**.

56.4 The origin of the exact file number becomes a separate high-value documentary question

Greenspan's FOIA request did not ask vaguely for any FBI interviews of Tinubu; it identified the exact FBI file number **245-IP-71386-UUUUUU**. That specificity creates a new provenance question that has not yet been solved in the assembled public record:

> **What document, prior FOIA production, cross-reference, index result, litigation exhibit, agency correspondence, or archival source first exposed 245-IP-71386-UUUUUU to the requester?**

Tracing the file number backward may be more productive than searching only Tinubu's name, because an earlier released page bearing the number could contain serial references, office symbols, cross-references, investigative captions, routing information, or other metadata omitted from later summaries. The file number itself should therefore be treated as a primary search key across FBI Vault material, NARA catalogs, Internet Archive captures, GovernmentAttic releases, PlainSite/Greenspan productions, CourtListener/RECAP attachments, old Scribd mirrors, and other archival repositories.

PART 57 — NARA Schedule N1-065-87-011 Shows That Some Classification 245 Files Were Permanent

57.1 Classification 245 was governed by a differentiated retention rule, not a single destruction period

A National Archives FBI records-disposition schedule, **N1-065-87-011**, contains a specific entry for **Classification 245 — Drug Investigative Task Force**. The schedule is far more consequential than a generic assumption that an old FBI narcotics file would have been destroyed after a fixed number of years, because it divides Classification 245 files into different retention categories.

For Classification 245, the schedule states that **"O" file sections 1 and 2, multisection cases, and case files with 19 or more serials** are **PERMANENT**, with instructions to offer them to the National Archives in ten-year blocks when they are **50 years old**. By contrast, **all other cases** in the Classification 245 category were scheduled for destruction when **20 years old**. Informant cases are separately cross-referenced to another part of the schedule and should not be assigned a retention outcome here without resolving that referenced provision.

57.2 This creates a decisive factual test for 245-IP-71386

The survival question for **245-IP-71386** can no longer be answered from its age alone. A 1992-era Classification 245 file could fall into a permanent category if, for example, it was a multisection case, qualified as an "O" file section covered by the schedule, or contained **19 or more serials**; if it fell instead into the residual "all other cases" category, the schedule authorized destruction at twenty years.

The immediate research target is therefore not merely "find the file," but:

1. determine whether **245-IP-71386** was an Office-of-Origin/"O" file, auxiliary file, or other office file;
2. determine whether it was a **multisection case**;
3. determine its **serial count**, especially whether it reached the schedule's **19-or-more-serials** threshold;
4. determine whether related Headquarters or auxiliary-office files existed under the same classification and number;
5. determine which later superseding schedule, if any, altered the disposition rule before destruction or transfer;
6. determine whether a permanent file that reached the 50-year threshold has been or will be accessioned to NARA, or whether it remains in FBI custody pending eventual transfer.

57.3 The 50-year transfer rule changes how a 1992 file should be searched in 2026

If a qualifying Classification 245 file from approximately 1992 were permanent and scheduled to be offered to NARA only when 50 years old, then the ordinary transfer window would not arise until approximately the early **2040s**. In 2026 such a file would only be roughly thirty-four years old. Its absence from an openly searchable NARA catalog would therefore not establish destruction; depending on the governing schedule and actual file status, it could still remain in FBI custody or in another pre-accession storage environment.

Conversely, this reasoning cannot be used to claim that **245-IP-71386 definitely still exists**, because the key retention predicates — file type, serial count, multisection status, any superseding schedule, and actual disposition history — have not yet been established. The new evidence does something narrower but important: it demonstrates that **permanent preservation was a real scheduled outcome for substantial Classification 245 files**, and therefore makes file-structure metadata itself an evidentiary priority.

57.4 The "19 or more serials" threshold creates an unusually concrete metadata objective

The serial-count threshold is especially useful because it turns an abstract archival debate into a measurable question. If any released cross-reference, FBI index card, FOIA processing note, file cover sheet, serial list, Electronic Case File index, or derivative production shows that **245-IP-71386** contained at least 19 serials, that fact could materially affect the expected disposition under the identified schedule. Conversely, evidence that the file was a small non-multisection case below the threshold would support the temporary-file pathway.

Accordingly, **serial metadata** — not only the substantive contents of the FD-302s — becomes a central target of the next research phase.

PART 58 — The New Evidence Creates a Distributed Administrative Fingerprint Rather Than a Single Missing File

58.1 The case must now be modeled across multiple independent record systems

The combined architecture established in Parts 34–57 supports a much more sophisticated reconstruction of how the investigation could have generated records. The relevant path is no longer a single line from FBI interview to local prosecutor paper file; rather, it is a distributed system in which the same underlying investigation could produce separate records governed by different custodians and schedules:

FBI Drug Investigative Task Force investigation — 245-IP-71386 → investigative serials, FD-302s, indices, office-of-origin/auxiliary relationships, cross-references;

DEA / IRS investigative activity → separate agency reports, referrals, interview memoranda, financial-investigation records;

ND Indiana / ND Illinois USAO prosecutor matter → referral intake, matter opening, attorney assignment, prosecutorial evaluation, charging or declination decision, civil-forfeiture coordination;

EOUSA central case-management environment → PROMIS/Central Caseload Tracking/Docket-and-Reporting or successor administrative data, including statistical variables sufficient to classify matters and declinations;

Criminal Division Money Laundering Section → mandatory reporting path for the 1993 § 981 complaint and possible consultation/supervisory materials;

Criminal Division ACTS / CRM-001 → electronic matter tracking and central name indexing;

court docket and civil forfeiture record → the publicly visible litigation layer that survives independently of internal prosecutor records.

The destruction of one layer does not establish destruction of the others, and a negative search of one custodian cannot be generalized to every component.

58.2 The central question has shifted from "does the old file exist?" to "which administrative footprints survive?"

This is the most important conceptual upgrade produced by the new research. The investigator should not ask only whether a 1993 prosecutor paper file can be located, because that framing creates an unnecessary binary in which a destroyed folder appears to end the inquiry. Instead, the reconstruction should ask what **mandatory, routine, or statistically necessary derivative traces** were created when the matter moved through federal systems and what retention authority applied to each trace.

Examples include:

- local matter/case identifiers;
- central EOUSA matter data;
- declination reason codes;
- investigative agency codes;
- immediate-versus-later declination status;
- prosecutor assignment or activity data;
- FBI file and serial metadata;
- ACTS matter numbers;

- CRM-001 name-index entries;
- Criminal Division section/routing data;
- referral or consultation logs;
- § 981 complaint-notification records;
- cross-references to court case **93 C 4483**;
- cross-references to **245-IP-71386**;
- aliases and corporate names;
- archive accession, transfer, destruction, or migration metadata.

A single positive administrative hit would not prove the substantive allegations, but it could establish the previously missing **case skeleton** and identify the repository from which more substantive records should be sought.

58.3 The EOUSA May-to-September 2023 discrepancy becomes more technically significant

The previously documented chronology — district-office no-records response in May 2023 followed by EOUSA's September 2023 statement that it had identified potentially responsive records — is now more meaningful because the new sources demonstrate that central and legacy prosecutor systems actually existed and were capable of carrying matter and declination information. This still does not establish where the September records came from, but it reduces the number of plausible explanations to a set that can be tested: central EOUSA data, an expanded historical search, another district or component referral, archived/migrated data, Akande-only material, or some combination of those.

The missing September 2023–August 2024 EOUSA processing correspondence remains essential because it could identify the system searched, page count, subject name, office, exemptions, referrals, or production status and thereby explain the transition from the May district search to the later representation that potentially responsive records existed.

PART 59 — A New Evidentiary Hierarchy for the Prosecutor-Side Question

59.1 Facts that are now strongly established

The following propositions can now be stated at a substantially higher level of confidence than before this archival expansion:

1. **EOUSA maintained a centralized computer database in FY1993** into which U.S. Attorneys' Offices reported statistical case-and-matter information, and the EOUSA Case Management Staff used the **Central Caseload Tracking System** in compiling the FY1993 report.
1. **A "matter" in FY1993 could include a referral, investigation, or declination without ever becoming a filed criminal court case.**
1. **EOUSA generated nationwide FY1993 declination statistics by reason and by investigative agency**, meaning the prosecutor-data environment captured structured variables sufficient to support those categories.
1. **"Suspects cooperation" was an expressly recognized FY1993 declination-reason category**, with 234 matters counted nationally under that heading.
1. **The Criminal Division maintained an Automated Case Tracking System whose records were described in federal FOIA litigation as reaching back to 1978**, placing the system's historical scope before the Tinubu investigation period.
1. **The Criminal Division also maintained CRM-001, a central name/index file associated with subjects/targets of investigations and defendants in prosecutions involving the Division.**
1. **FBI Classification 245 means Drug Investigative Task Force.**
1. **IP denotes the Indianapolis Field Office.**
1. **NARA schedule N1-065-87-011 assigned permanent status to substantial categories of Classification 245 files**, including multisection cases and files with 19 or more serials, with transfer to NARA scheduled when 50 years old, while residual Classification 245 cases were scheduled for destruction at 20 years.
1. **The known FOIA request specifically sought Tinubu FD-302 interviews from file 245-IP-71386-UUUUUU**, making that exact file number a direct documentary bridge between Tinubu and an FBI Drug Investigative Task Force file associated with Indianapolis.

59.2 Propositions that are strengthened as investigative hypotheses but remain unproven

The new evidence makes the following propositions more plausible or more testable, but they must remain hypotheses until a Tinubu-specific administrative record is located:

- that a USAO criminal matter involving Tinubu was opened and later declined;
- that any declination reason was coded as cooperation, insufficient evidence, policy, minimal federal interest, agency request, venue, or another FY1993 category;
- that a Criminal Division ACTS matter existed specifically for Tinubu;
- that Tinubu's name appears in CRM-001;
- that the September 2023 EOUSA "potentially responsive records" came from a central legacy database;
- that file 245-IP-71386 met the permanent-retention threshold;
- that one or more Tinubu FD-302s correspond to the January 30–31, 1992 interviews described by Moss;
- that Criminal Division consultation went beyond receipt/reporting of the civil § 981 complaint into a personal criminal charging review;
- that cooperation, immunity, or non-prosecution arrangements existed.

59.3 Propositions that remain unsupported and must not be smuggled into the narrative

The archival discoveries do **not** establish that Tinubu was an FBI informant, DEA informant, CIA asset, cooperating witness, immunized witness, protected political figure, or beneficiary of a secret non-prosecution agreement. They do not establish that records were intentionally hidden, unlawfully destroyed, or removed from government custody. They do not establish why Tinubu was not criminally charged. They do not convert the 1993 civil forfeiture settlement into a criminal conviction.

Their significance is methodological and evidentiary: they identify the systems in which the missing answer could have been recorded and prove that several of those systems captured exactly the types of administrative variables — matters, declinations, reasons, agencies, indices, file classifications, serial counts — that a rigorous reconstruction requires.

PART 60 — Highest-Value Documentary Targets Created by the New Research

60.1 EOUSA Central Caseload Tracking / PROMIS / Docket-and-Reporting metadata

The highest-value request should seek historical **individual-level case/matter data** or surviving legacy exports for 1991–1994 from ND Illinois, ND Indiana, and EOUSA central systems, using not only names but every known identifier and alias. Search keys should include **Bola Ahmed Tinubu, Bola A. Tinubu, Tinubu, Mueez Adegboyega Akande, Adegboyega Mueez Akande, Abiodun Agbele/Abele, Compass Finance and Investment Company Ltd., First Heritage Account 263226700, United States v. Funds in Account No. 263226700 et al., 93 C 4483, and FBI file 245-IP-71386**.

The request should specifically ask whether surviving fields include **district, matter/case number, date received/opened, referring agency, program/offense code, attorney assignment, declination indicator, declination date, immediate/later declination flag, declination reason/code, court case cross-reference, closure date, disposition, and migration/source-system identifier.**

60.2 FY1993 Central Caseload Tracking data dictionary and declination codebook

A data dictionary or user manual explaining the source variables behind Tables 18 and 19 could be nearly as valuable as an individual Tinubu hit, because it would tell us exactly how a 1993 declination was encoded and what fields could survive in legacy datasets. The target should include **Central Caseload Tracking System manuals, PROMIS reporting instructions, EOUSA Case Management Staff codebooks, declination-reason code tables, agency-code tables, migration specifications, and archived statistical source files** used for the FY1993 report.

60.3 Criminal Division ACTS / ACTS II and CRM-001

A targeted Criminal Division FOIA or archival inquiry should seek a name-and-identifier search of **ACTS/ACTS II** and **CRM-001**, expressly including historical/legacy data, archived or migrated records, and cross-references to the Money Laundering Section, the 1993 § 981 complaint, court case 93 C 4483, and file 245-IP-71386. Any negative response should be evaluated by the exact systems searched, the date range covered, whether legacy data were included, whether names/aliases were searched, and whether the component distinguishes a no-hit result from a record that was destroyed under schedule.

60.4 FBI 245-IP-71386 file-structure metadata

Before demanding the full substantive file, a metadata-focused request should seek:

- confirmation of the file's **office of origin** and any auxiliary offices;
- file open and close dates;
- classification and subfile status;

- number of sections;
- total serial count;
- serial numbers corresponding to Tinubu;
- existence and dates of FD-302s;
- names or titles of authoring/interviewing agents to the extent releasable;
- cross-referenced FBI files;
- transfer, destruction, retention, or disposition code;
- whether the file was a multisection case;
- whether it met the **19-or-more-serials** threshold;
- whether any portion is designated permanent;
- present custodian, if extant;
- NARA accession or transfer information, if transferred.

This would directly test which branch of the Classification 245 retention schedule applies.

60.5 Provenance search for the exact FBI file number

The exact string **245-IP-71386**, with and without the trailing **UUUUUU**, should be searched independently across archival mirrors and document repositories because a single previously released page may reveal the source from which Greenspan learned the number. High-value repositories include FBI Vault, NARA Catalog/finding aids, Internet Archive, WikiLeaks/PlusD where relevant to later diplomatic references, CourtListener/RECAP, PlainSite/Greenspan materials, GovernmentAttic, old DOJ reading-room captures, archived Scribd copies, and historical news/document mirrors.

60.6 Reconstruct the missing EOUSA September 2023–August 2024 processing history

The unresolved procedural chain remains:

May 16, 2023 — ND Illinois/ND Indiana no-responsive-records result → September 11, 2023 — EOUSA tells the court that potentially responsive records have been identified → anticipated initial response by end of October 2023 → August 13, 2024 — EOUSA dismissed with prejudice.

The highest-value missing items are the actual production/response letters, search memoranda, page counts, exemption determinations, referral notices, correspondence with Greenspan, supplemental appeal decisions, and any agreement or representation underlying dismissal. These documents could reveal whether the later records were Akande-only, Tinubu-related, central-system metadata, another component's records, or something else entirely.

PART 61 — Integrated Bottom Line of the Archival-Metadata Expansion

The strongest conclusion from this research is not that a secret cooperation agreement has been found, nor that the government has been proven to have concealed a Tinubu prosecution file. The stronger and more defensible conclusion is that the historical federal record architecture was **far more distributed and metadata-rich than a single ten-year paper-file schedule suggests**. In FY1993, EOUSA was operating a centralized computer database for case-and-matter reporting; the Department's own annual report treated referrals, investigations, and declinations as trackable "matters"; the same report tabulated declinations by detailed reason and investigative agency and expressly included "suspects cooperation" as a recognized declination category; the Criminal Division maintained a comprehensive Automated Case Tracking System whose described historical reach extends to 1978 and a central name-based index known as CRM-001; and the FBI classified 245 as Drug Investigative Task Force while a NARA schedule made significant Classification 245 files permanent, including multisection files and files containing 19 or more serials.

Taken together, these facts materially change the research posture. The question is no longer whether one 1993 paper folder survived. The question is whether the **distributed administrative fingerprint** of the investigation — FBI file metadata, serial counts, FD-302 dates, USAO matter data, EOUSA declination variables, Criminal Division tracking records, central name indices, reporting paths, and archival disposition metadata — can be reconstructed across systems whose purposes and retention rules were independent of the temporary Class 203 paper file. That is a narrower, more technical, and ultimately more testable path toward determining what federal prosecutors did with the evidence in 1991–1993 and why the public record ends in a civil forfeiture rather than a publicly visible criminal charging decision.

At the same time, the evidentiary limit remains strict: until an individual Tinubu/Akande matter record, declination entry, ACTS hit, CRM-001 index result, FBI serial list, or equivalent primary record is obtained, the new architecture proves **where and how the answer could have been recorded**, not what that answer was.

PART 62 — Supplementary Primary and High-Value Sources for Parts 53–61

1. **Executive Office for United States Attorneys, United States Attorneys Statistical Report, Fiscal Year 1993** — official DOJ report stating that USAO statistical information was reported to a centralized computer database maintained by the EOUSA Case Management Staff using the Central Caseload Tracking System; defining "matters" to include referrals, investigations, and declinations; and publishing Tables 18 and 19 for immediate/later declinations by reason and by investigative agency. https://www.justice.gov/usao/reading_room/reports/1990s/STATISTICAL_REPORT_FISCAL_YEAR_1993.pdf

1. **White v. Department of Justice, U.S. District Court for the District of Columbia, Memorandum Opinion (2013)** — records the Criminal Division declaration describing ACTS as a comprehensive electronic database containing investigation-related records as far back as 1978 and records the search of CRM-001, the Central Criminal Division Index File, consisting of names and associated records relating to subjects/targets of investigations or defendants in Criminal Division prosecutions. https://docs.justia.com/cases/federal/district-courts/district-of-columbia/dcdce/1%3A2011cv02045/151252/25

1. **U.S. Department of Justice Criminal Division — Major Information Systems** — official description of ACTS II as an automated case-and-matter tracking system for matters handled by Criminal Division litigating sections and offices. https://www.justice.gov/criminal/major-information-systems

1. **DOJ FOIA Reference Guide, Attachment C** — official component/system list identifying the Criminal Division's Automated Case Tracking System II and USAO information systems as distinct major information systems. https://www.justice.gov/oip/doj-foia-reference-guide-attachment-c

1. **FBI Privacy Act system notice, 63 FR 8659** — official FBI classification list identifying **245 — Drug Investigative Task Force**. https://www.fbi.gov/how-we-can-help-you/more-fbi-services-and-information/freedom-of-information-privacy-act/fbi-privacy-act-systems/63-fr-8659

1. **National Archives, FBI Retention Plan and Disposition Schedule, N1-065-87-011** — Classification 245 entry providing permanent retention for specified substantial files, including multisection cases and files with 19 or more serials, with offer to NARA at 50 years, and 20-year destruction for residual cases. https://www.archives.gov/files/records-mgmt/rcs/schedules/departments/department-of-justice/rg-0065/n1-065-87-011_sf115.pdf

1. **U.S. Department of Justice, Indian Country Investigations and Prosecutions Report (FBI divisions table)** — official DOJ material listing **Indianapolis — IP** as the FBI division abbreviation. https://www.justice.gov/usdoj-media/tribal/media/1309131/dl?inline=

1. **FBI Vault historical records** — historical FBI records provide examples of Indianapolis file usage with the "IP" field-office symbol and FD-302/file-number formatting, corroborating the office-code interpretation in older Bureau records. https://vault.fbi.gov/

1. **Released FBI historical synopsis of Classification 245 (archival mirror)** — a released FBI document describing the Drug Investigative Task Force classification's origins, interagency structure, and DEA/FBI/IRS context; useful as contextual archival material, while the official FBI Federal Register notice remains the primary source for the classification label itself. https://governmentattic.org/docs/0918504-002_66-hq-19249_Section-14_%28758119%29.PDF

1. **Previously cited Greenspan v. EOUSA materials and September 11, 2023 Joint Status Report** — remain essential for connecting the newly reconstructed historical systems to the modern FOIA chronology, particularly the transition from the May 2023 district-office no-records response to the September 2023 statement that potentially responsive records had been identified.

SUPPLEMENT IV — WikiLeaks Diplomatic Knowledge, External EOUSA Data Copies, TRAC/ICPSR Reconstruction, and the 2003–2024 Documentary Chain

> **Scope note:** Everything in Parts 63–72 below is appended to the existing dossier without altering, deleting, or silently rewriting any earlier section. The purpose of this supplement is to incorporate the most important findings from the subsequent August 24, 2026 research round: the 2003 WikiLeaks/PlusD diplomatic cable documenting contemporaneous U.S. Embassy awareness of the $460,000 forfeiture controversy; the distinction between that cable's description of the surrounding allegations as "unconfirmed" and the later-secured primary federal court record establishing the forfeiture itself; the discovery that EOUSA central prosecutor data for the relevant historical period were not confined to local paper files but were repeatedly copied outside the originating U.S. Attorney offices, including to TRAC and into Bureau of Justice Statistics/ICPSR research datasets; and Judge Howell's later explanation of the procedural mechanism by which EOUSA, IRS, and State left the Greenspan litigation in August 2024.
>
> **Methodological rule:** The dossier's A/B/C evidentiary system remains controlling. A diplomatic cable can establish what U.S. diplomats knew, recorded, or assessed at a particular date; it does not by itself establish the truth of every allegation mentioned in the cable. Conversely, where a point that was described as "unconfirmed" in 2003 is now independently established by a later-located primary court record, the historical diplomatic characterization must not be allowed to erase the subsequently documented fact. The correct method is to disaggregate the propositions and classify each one separately.

PART 63 — WikiLeaks / PlusD: Confidential U.S. Embassy Knowledge of the $460,000 Forfeiture Controversy in February 2003

63.1 Cable 03ABUJA280 — contemporaneous confidential Embassy record

A major new primary-source anchor comes from the WikiLeaks Public Library of U.S. Diplomacy (PlusD), which reproduces State Department cable **03ABUJA280_a**, dated **February 7, 2003**, classified **CONFIDENTIAL**, and titled **"NIGERIA: LAGOS STATE GOVERNOR TINUBU RECAPS ELECTORAL POLITICS, THUS FAR."** The cable records that U.S. Ambassador **Howard F. Jeter**, accompanied by the Consul General and a staff assistant, met Bola Ahmed Tinubu on **January 24, 2003** and discussed Nigerian electoral politics, Tinubu's political position, opposition figures, Atiku Abubakar, Muhammadu Buhari, Ibrahim Babangida, and other senior political actors.

The most important passage for this dossier appears not in a public press release but in the Embassy's own confidential analytical comment. The cable states that Tinubu's most serious opponent was his own past and the continuing allegations concerning his educational history, and then records that more recent allegations said that Tinubu had **forfeited $460,000 in the United States to avoid charges of money laundering and even narcotics trafficking**, calling these allegations the **"latest unconfirmed scandals."**

Evidentiary classification (A/B): It is a primary diplomatic record establishing that, by February 7, 2003, the U.S. Embassy in Nigeria was internally aware of the precise **$460,000 U.S. forfeiture controversy** and of the allegation that it was connected to money laundering and narcotics trafficking. The cable also establishes the Embassy's contemporaneous assessment that the broader scandal narrative remained unconfirmed. The cable is not a criminal judgment and is not an adjudication of Tinubu's guilt.

63.2 The word "unconfirmed" must be disaggregated rather than applied to the entire modern record

The phrase **"unconfirmed scandals"** is historically important, but it must be interpreted proposition by proposition. In 2003 the Embassy was not writing a judicial findings memorandum; it was recording the political controversy as understood by diplomats. Subsequent primary-document research now allows the component claims to be separated with much greater precision than the cable itself did.

The following point is now independently established by the federal court record and therefore should **not** be described today as merely an unconfirmed rumor:

- **$460,000 was in fact forfeited in the 1993 N.D. Illinois civil proceeding.** The final Decree of Forfeiture, already analyzed in Part 10, ordered forfeiture of $460,000 from First Heritage Bank Account No. 263226700 under the stated narcotics/money-laundering statutory framework. The civil settlement posture and absence of a personal criminal conviction remain essential, but the existence and amount of the forfeiture itself are no longer a matter of diplomatic rumor.

The following propositions remain materially different and were **not** established by the 2003 cable or by the later civil decree:

- that Bola Tinubu personally committed narcotics trafficking;
- that he personally committed a criminal money-laundering offense;
- that the $460,000 settlement was negotiated **"to avoid charges"** in the sense of a documented non-prosecution bargain;

- that prosecutors formally declined charges because of cooperation, immunity, political intervention, evidentiary weakness, or any other specific reason;
- that the Embassy possessed a criminal charging decision or cooperation agreement that was not disclosed in the cable.

Analytical consequence: The Embassy's description is more significant today than it first appears because part of the underlying controversy — the exact forfeiture amount — is now independently verified by the historical federal record. That does not convert the unconfirmed portions into fact; it does mean that the cable cannot fairly be summarized as though the Embassy were discussing a wholly unsupported rumor. The diplomatic record shows that U.S. officials were internally tracking a controversy whose central financial event was real, while the unresolved question then and now concerns the meaning of that event for Tinubu's personal criminal exposure and the reason no public personal indictment followed.

63.3 February 2003 chronology: confidential Embassy awareness and the NCIC inquiry existed at nearly the same time

The cable becomes more important when placed beside the separate February 2003 FBI/Legal Attaché correspondence already identified in the dossier. Published reproductions of that correspondence state that then-Inspector General of Police **Tafa Balogun** sent an inquiry dated **February 3, 2003**, and that FBI Legal Attaché **Michael H. Bonner** responded on **February 4, 2003** after a search of the FBI's **National Crime Information Center (NCIC)**. The reported result was negative for criminal arrest records, wants, or warrants for Bola Ahmed Tinubu.

The timeline therefore contains at least the following documented or strongly documented events:

- **January 24, 2003:** Ambassador Jeter and other U.S. Mission officials met Tinubu personally, as recorded in 03ABUJA280.
- **February 3, 2003:** the Nigerian police inquiry concerning Tinubu was sent to the U.S. side, according to the reproduced Bonner correspondence.
- **February 4, 2003:** the Legal Attaché reported a negative NCIC result for arrests/wants/warrants.
- **February 7, 2003:** the confidential Embassy cable nevertheless recorded detailed awareness of the $460,000 forfeiture and the money-laundering/narcotics controversy.

These events are not logically inconsistent. An NCIC check for arrest, warrant, and conviction-type records answers a narrower question than whether civil forfeiture records, investigative files, FBI FD-302s, prosecutor matters, intelligence references, or other federal administrative records existed. The now-documented existence of FBI Case **245-IP-71386-UUUUUU**, the Tinubu-specific FD-302 FOIA request, the 1993 forfeiture file, and Judge Howell's later holding that DOJ had officially acknowledged FBI/DEA investigative involvement further demonstrates why a negative NCIC result cannot responsibly be used as a universal no-records certificate for every federal system.

Critical fairness point: The 2003 Bonner letter remains relevant evidence that the NCIC search did not return a criminal arrest/want/warrant record for Tinubu. It should neither be discarded nor inflated. It supports the proposition actually searched; it does not erase the separate civil forfeiture and investigative records that are independently documented elsewhere.

63.4 A metadata caution concerning the often-cited "reference number"

Later reporting frequently reproduces the Bonner letter with a supposed reference number resembling **011-234-1-261-0097 ext. 244**. Research during this session found that the number format corresponds to the type of international telephone/contact information historically associated with the FBI Legal Attaché office in Lagos, creating a substantial possibility that later reproductions converted a header/contact value into a supposed document reference. Because the original high-quality scan of the letter/exhibit has not yet been independently secured in this research session, the dossier should not treat that number as a proven FBI case or correspondence identifier.

The true documentary identifiers worth prioritizing are the Nigerian originating reference reproduced in multiple accounts — **SR.3000/IGPSEC/ABJ/VOL.24/287** — together with the date, sender, recipient, and any exhibit designation in the Nigerian election litigation where the letter was later tendered or discussed.

63.5 WikiLeaks shows repeated high-level U.S.-Tinubu diplomatic contact, but this is not proof of an intelligence relationship

The PlusD corpus contains additional confidential and secret cables documenting repeated direct political conversations between Tinubu and U.S. diplomats after 2003. These include cables already cited elsewhere in the dossier, such as **05LAGOS1422**, and additional 2003 reporting such as **03LAGOS369**, which records another Tinubu engagement with U.S. officials in February 2003. Later cables describe Tinubu's views on succession politics, Atiku Abubakar, Buhari, Babangida, security, governance, and U.S.-Nigeria relations.

This repeated access is relevant to reconstructing the historical relationship between Tinubu and the U.S. Mission, especially because the February 2003 Embassy record shows that diplomats were simultaneously aware of the forfeiture controversy. It does **not**, however, prove that Tinubu was a CIA asset, FBI source, or other intelligence/law-enforcement cooperator. Diplomatic meetings with a major Nigerian governor and political actor were entirely normal subjects for Embassy reporting.

63.6 Negative-result value of the wider WikiLeaks search

Searches were also conducted across the PlusD/WikiLeaks corpus for variants of **Mueez/Adegboyega Akande, Abiodun Agbele/Abele, Lee Andrew Edwards, First Heritage Bank, Globe-Link, Compass Finance, 245-IP-71386**, and related terms. No additional direct cable has yet been located that independently identifies the 1992–1993 prosecutor-side charging decision, an immunity arrangement, or a Tinubu-specific confidential-source relationship.

This negative search result is not proof that no such diplomatic or intelligence record ever existed; WikiLeaks is not a complete archive of all U.S. government files. It does, however, mean that the strongest WikiLeaks contribution presently is **chronological and institutional knowledge**: by February 2003, confidential Embassy reporting knew the exact forfeiture controversy while U.S. officials continued to engage Tinubu directly at senior levels.

PART 64 — Long v. DOJ: Proof That EOUSA Central Prosecutor Data for the Relevant Years Were Copied Outside the Local USAO File System

64.1 The significance of Long v. United States Department of Justice

A major archival breakthrough comes from **Long v. United States Department of Justice, 450 F. Supp. 2d 42 (D.D.C. 2006)**, litigation brought by Susan B. Long and David Burnham, co-directors of the Transactional Records Access Clearinghouse (**TRAC**), concerning EOUSA's central case-management databases. Unlike a generic records schedule, the opinion describes the actual data architecture, the actual FOIA releases, and the historical copying of EOUSA central datasets to an outside research organization.

The court states that TRAC had been requesting EOUSA central case-management data since **1989** and that, in response to earlier FOIA requests, DOJ had released to TRAC **electronic copies of the data for fiscal years 1974 through 1997**, although particular fields were withheld or redacted under FOIA exemptions. Because **FY1992 and FY1993 fall squarely within that 1974–1997 release period**, this establishes something materially stronger than a theoretical retention possibility: copies of the central prosecutor-management data for the years most relevant to the Tinubu investigation were historically released outside the originating district offices and outside the ordinary local paper-file chain.

Evidentiary consequence (A): The relevant prosecutor-data universe was demonstrably replicated. A missing modern ND Illinois or ND Indiana paper file therefore cannot be treated as synonymous with the disappearance of all prosecutor-side metadata from 1992–1993.

64.2 EOUSA's Central System contained multiple criminal record classes, including immediate declinations and charge files

Long describes EOUSA's historical **Central System** as a set of separate files rather than one undifferentiated database. Among the files specifically identified in the litigation were:

- **criminal flagged master**;
- **criminal immediate declination**;
- **criminal charge**;
- **criminal unflagged master**;
- **criminal delete history**;
- corresponding civil files.

The presence of a separate **criminal immediate declination** file is particularly important for this investigation because it proves that some decisions not to pursue a referral were represented as structured electronic records rather than existing only as narrative paper memoranda. The existence of **delete history** files is equally important because it shows that even records removed from the live master environment could leave system-maintenance traces.

64.3 Each case or investigation was represented as a record containing structured fields

The Long opinion explains that each case or investigation appeared in these files as a single **record**, with a predetermined set of labeled information fields. The court materials state that a **criminal flagged master** record contained **more than 100 fields**, while criminal charge records contained a smaller defined set.

The historical fields described in the litigation included highly relevant identifiers such as:

- defendant name;
- criminal lead charge;
- arrest date;
- **agency file number**;

- court number;
- program-category and other case-management fields.

This finding directly sharpens the significance of FBI Case **245-IP-71386-UUUUUU**. If that FBI file number, or another DEA/IRS investigative identifier associated with the same referral, was entered into an EOUSA prosecutor record, the historic Central System architecture had a field capable of storing precisely that kind of cross-agency identifier.

Critical limitation: No publicly located row has yet been shown to contain Tinubu's name or 245-IP-71386. Long proves the structure and the external copying of the relevant data years; it does not by itself prove that Tinubu had a separately opened USAO criminal matter.

64.4 TRAC's historical possession materially changes the archival strategy

Because DOJ had already released the relevant year-end EOUSA datasets to TRAC, the research problem is no longer limited to asking DOJ or NARA whether an original record survives. The problem becomes one of locating, querying, reconstructing, or lawfully obtaining historical **external copies** and understanding which fields were redacted in each release generation.

The best next documentary questions are therefore:

1. Which FY1992 and FY1993 criminal Central System files did TRAC receive?
2. Which fields were present in those releases and which were withheld?
3. Did the releases preserve agency file numbers, district identifiers, referral dates, disposition dates, lead charges, declination reasons, or unique record identifiers?
4. Were historical datasets later re-released with fewer redactions pursuant to the Long litigation or settlement?
5. Can a record be isolated through a combination of district, agency, date, charge, and case chronology even where the defendant-name field remains withheld?

PART 65 — TRAC Federal Prosecutor Data: A Surviving Matter-by-Matter Route Into 1992–1993 Declination Metadata

65.1 TRAC confirms historical prosecutor tracking from referral through disposition

TRAC's own current documentation describes its Federal Prosecutor Database as covering prosecutor activity from **FY1974 onward**, with online criminal-enforcement data available for much of the historical period and individual case-detail tools covering records received or disposed of since **1992**. TRAC states that its data were drawn from internal administrative information recorded by each U.S. Attorney's Office and obtained under FOIA through years of litigation.

The system tracks a criminal referral from receipt through ultimate disposition and includes both:

- referrals that result in federal prosecution; and
- referrals that federal prosecutors **decline or otherwise close without prosecution**.

TRAC further states that the recorded information can include:

- referral date;
- district;
- lead investigative agency;
- criminal lead charge;
- DOJ program category;
- prosecution or disposition date;
- disposition type;
- **reason for declination / reason for closing without prosecution**;
- processing time;
- handling AUSA information in the underlying administrative system.

This independently corroborates the FY1993 Statistical Report findings already added in Parts 53–61: declination was structured data, and the reason for non-prosecution could be encoded in the prosecutor-management system.

65.2 The names problem does not eliminate the value of the dataset

TRAC's public documentation notes that DOJ has withheld certain personally identifying or sensitive fields in public access, including defendant names and, in some contexts, docket or other fields. That means the historical database cannot simply be treated as a public name-search engine for "Bola Tinubu."

Nevertheless, this investigation possesses an unusually dense set of alternative fingerprints:

- ND Illinois and ND Indiana;
- the 1991–1993 time window;
- FBI / DEA / IRS cross-agency involvement;
- FBI file **245-IP-71386-UUUUUU**;
- the July 1993 § 981 forfeiture complaint;
- alleged §§ 1956/1957 money-laundering conduct;
- known Agbele/Akande/Edwards chronology;
- First Heritage Account **263226700**;
- federal court case **93 C 4483**;
- known investigative and settlement dates.

A properly filtered historical prosecutor dataset could therefore potentially isolate a small number of candidate records even where the name field is absent, especially if agency file number, referral date, lead charge, or matter/disposition date survived in the released data.

65.3 Immediate declinations and later declinations must be treated separately

TRAC's historical-data guidance contains an important caution. Federal prosecutors distinguished **immediate declinations** from referrals that became formal **matters** after an Assistant U.S. Attorney spent sufficient time considering them. A matter could later still be declined. Recording practices for immediate declinations varied by district and over time, and TRAC warns that there were significant system/reporting changes around **1991–1992**.

This matters directly to Tinubu research. A failure to locate a person-level formal matter record would not automatically establish that no referral ever reached a USAO; the event might have been classified differently, captured in an immediate-declination file, embedded in another defendant's matter, or affected by district-specific recording practices. Conversely, a candidate row cannot be assigned to Tinubu merely because it matches a few general characteristics.

Research standard: any claimed match must be supported by multiple independent identifiers, not by statistical coincidence.

65.4 Why the "Suspect's Cooperation" field remains a high-value test rather than a conclusion

The earlier supplement established from official FY1992/FY1993 statistical material that **"Suspect's Cooperation"** was an actual declination category. TRAC's documentation now strengthens the operational significance of that finding because it confirms that reasons for declination were retained as case/matter-level prosecutor data.

The proper question is therefore not whether cooperation should be inferred from the absence of charges. It is:

> **If a Tinubu-related matter/disposition record can be identified in the historical EOUSA/TRAC data, what disposition reason was actually recorded?**

A cooperation-coded result would materially strengthen the cooperation hypothesis. A weak-evidence, jurisdictional, agency-request, DOJ-policy, USAO-policy, other-authority prosecution, or other code could materially redirect or weaken it. A no-match outcome, if based on a documented search universe and known limitations, would also be evidentially useful.

PART 66 — BJS / ICPSR: A Second Independent Historical Copy of the EOUSA Data World

66.1 Federal Justice Statistics Program Data, 1978–1994 — ICPSR Study 9296

A second major external data path is the Bureau of Justice Statistics-sponsored collection **Federal Justice Statistics Program Data, 1978–1994: [United States]**, distributed through the Inter-university Consortium for Political and Social Research (**ICPSR Study 9296**).

The study documentation expressly states that the collection includes historical federal prosecutor data and, crucially, that the **Central System (CS)** and **Central Charge (CC)** files of EOUSA contain information about **suspects in criminal matters and defendants in criminal cases in 1993–1994**. Each defendant/suspect in a criminal matter has a master Central System record and may have one or more associated Central Charge records.

The same collection also contains **Docket and Reporting System** files covering investigative matters in which the United States Attorney spent one hour or more and where one of the outcomes was:

1. the United States Attorney declined to prosecute;
2. a case was filed in Federal District Court; or
3. the matter was disposed of by a United States magistrate.

The documentation therefore independently confirms that the federal statistical/research ecosystem preserved prosecutor-side records for exactly the conceptual categories at issue in this dossier: suspects, investigative matters, prosecutions, and declinations.

66.2 The ICPSR universe is particularly relevant to the prosecutor-side skeleton question

For the Central System and Central Charge files, ICPSR defines the universe as **suspects in criminal matters and defendants in criminal cases**, while noting that immediately declined referrals were not part of that particular CS/CC universe. This means a Tinubu record, if one existed as a formal matter rather than an immediate declination, falls within the type of administrative population represented by these datasets.

For older Docket and Reporting System data, the universe includes suspects whose matters consumed at least an hour of USAO time, including matters later declined. That is unusually close to the precise historical question driving this investigation: whether federal prosecutors opened or materially reviewed a Tinubu-related matter and how they disposed of it.

66.3 The dataset was historically public and moved to restricted access in January 2023

ICPSR's version history records that on **January 16/26, 2023**, the datasets were moved from public distribution to **restricted access**, with future distribution controlled through the BJS/ResearchDataGov restricted-data process. This is an important archival fact because it demonstrates that historical research copies were publicly distributed for many years before the modern restriction change.

The correct investigative response is **not** to bypass current access controls. It is to pursue lawful routes:

- ICPSR/ResearchDataGov restricted-data application where appropriate;
- historical institutional copies retained by libraries or researchers under valid earlier access terms;
- codebooks, setup files, data dictionaries, variable lists, and documentation that remain public;
- BJS statistical publications derived from the same files;
- TRAC's separately obtained EOUSA copies;
- NARA-accessioned master data where publicly available.

66.4 The independent-copy consequence

The existence of both **TRAC EOUSA copies** and **BJS/ICPSR EOUSA-derived datasets** means that the 1992–1993 prosecutor-side information environment was replicated into more than one non-local repository. Even if a routine USAO or Criminal Division paper file was destroyed under an approved schedule, the administrative data could have survived in multiple independent forms governed by different retention/access regimes.

That is one of the strongest archival findings in the dossier to date because it transforms the search from a single-record hunt into a **data-reconstruction problem across redundant historical systems**.

PART 67 — Judge Howell Explains the August 2024 EOUSA Dismissal: A Procedural Narrowing, Not a No-Records Merits Finding

67.1 The April 8, 2025 opinion supplies the missing procedural explanation

Judge Beryl A. Howell's April 8, 2025 Memorandum Opinion in **Greenspan v. EOUSA et al., No. 1:23-cv-01816** materially clarifies why EOUSA, IRS, and State disappeared from the live summary-judgment fight in August 2024.

The court states that, in August 2024, the parties advised that Greenspan had narrowed the FOIA requests at issue to only those documents that the respective agencies had **already analyzed for processing as of July 11, 2024**. To enable what Judge Howell expressly called an **"atypical"** procedural step, Greenspan agreed to waive challenges relating to claims where processing was not complete and agreed to limit summary-judgment briefing to the remaining FBI, DEA, and CIA disputes concerning Tinubu and Agbele. Pursuant to that agreement and the resulting briefing schedule, **EOUSA, IRS, and State were dismissed from the litigation on August 13, 2024**.

67.2 What this new explanation changes

This substantially reduces the need to treat the August 2024 dismissal itself as mysterious. There is now a documented procedural reason for narrowing the defendant set: Greenspan elected to move forward on a limited universe of already-analyzed records and waived other incomplete-processing disputes in order to reach summary judgment.

67.3 What this explanation still does not resolve

The opinion does **not** answer the earlier EOUSA-specific evidentiary gap. It does not state:

- what records EOUSA had identified as **"potentially responsive"** in September 2023;
- whether those records concerned Tinubu, Akande, both, or another processing issue;
- whether they came from ND Illinois, ND Indiana, EOUSA central systems, archival material, or another referral path;
- whether EOUSA produced any charging, declination, or administrative metadata before dismissal;
- whether any Tinubu-specific prosecutor matter was found.

Thus the correct update is not that the EOUSA mystery has disappeared, but that it has become narrower and better defined. **The reason EOUSA left the live litigation is now substantially explained; the content and source of EOUSA's September 2023 "potentially responsive records" remain unresolved.**

PART 68 — The June 10, 2024 FBI Production Confirms That Historical Records From the Investigation Universe Still Survive

68.1 Agbele's name appeared in an FBI production made in 2024

Judge Howell's April 8, 2025 opinion records an important point on which both parties agreed: **Abiodun Agbele's name appeared in documents produced by the FBI to Greenspan on June 10, 2024.** Greenspan characterized those documents as showing Agbele's involvement in the FBI investigation of the Chicago narcotrafficking ring. Judge Howell correctly held that an FBI disclosure does not automatically prove that DEA maintained a separate case file, because the agencies are distinct components; nevertheless, the existence of the FBI production itself is not disputed.

68.2 Archival significance

This is important independently of the Glomar doctrine. It demonstrates that federal investigative material from the same early-1990s investigative environment was sufficiently extant and processable to be produced by the FBI in **2024**, more than three decades after the underlying events.

Accordingly, blanket assumptions that all meaningful early-1990s investigative records must have disappeared through routine destruction are untenable. Some records survived, and the surviving universe was large enough for modern FOIA processing to produce historical material containing the name of a central network participant.

68.3 What this does not establish

The June 2024 production does not establish that Tinubu's requested FD-302s survive, that file 245-IP-71386 is permanent, that Agbele was an FBI source, or that the produced pages disclose a Tinubu charging decision. Its value is narrower: **historical FBI records from the relevant investigation ecosystem demonstrably survived into the modern FOIA era.**

PART 69 — Provenance of FBI File 245-IP-71386-UUUUUU Remains a High-Priority Unresolved Metadata Question

69.1 Greenspan already knew the exact FBI file number when he filed the May 2023 FD-302 request

Judge Howell's opinion and the FOIA exhibits establish that Greenspan's May 2023 request sought **"FBI 302 interviews with Bola Tinubu from FBI Case No. 245-IP-71386-UUUUUU during the timeframe 1992-1993."** This means the exact file number was already known to the requester before any modern court order compelled the FBI to search and process Tinubu records.

69.2 The public provenance of that exact number has not yet been reconstructed

Despite extensive searching of indexed web pages, mirrors, press reports, WikiLeaks, archival search results, and public FOIA materials, the source from which Greenspan originally obtained the precise string **245-IP-71386-UUUUUU** has not yet been located in this research session.

That is itself a high-value clue. Exact FBI file numbers usually originate from a document, index, cross-reference, prior FOIA production, archival notation, or agency metadata rather than from inference. The most plausible documentary paths to test are:

- an earlier FBI production concerning Edwards, Akande, or Agbele;
- an FBI cross-reference/index result;
- a page from the much larger historical responsive universe identified in Greenspan's earlier requests;
- a PlainSite/Greenspan attachment no longer well indexed by conventional search engines;
- an old court exhibit or agency correspondence containing the FBI file notation;
- an archival or reading-room index entry.

69.3 Why provenance matters

Finding the first public or produced document that contains **245-IP-71386** could reveal more than the file number itself. The surrounding page may contain:

- serial number;
- office-of-origin notation;
- auxiliary office notation;
- subject/caption;
- date;
- agent initials;
- related DEA/IRS/USAO identifiers;
- cross-referenced files;
- FD-302 references;
- classification/retention clues.

For that reason, provenance research for the number should remain independent from the broader Tinubu name search.

PART 70 — Integrated Evidentiary Consequence: The Historical Question Is Now a Redundant-Data Reconstruction Problem

The combined effect of Parts 53–69 materially upgrades the archival posture of the investigation. We now possess documented evidence for several distinct layers of record creation and replication:

1. **FBI investigative layer:** file **245-IP-71386-UUUUUU**, classified under Drug Investigative Task Force / Indianapolis, with Tinubu-specific FD-302s explicitly requested and a retention schedule that made substantial Classification 245 files permanent under defined conditions.
2. **USAO district layer:** ND Illinois and ND Indiana local prosecutor files and matter records, with EOUSA's May 2023 search returning no responsive records in those two offices under the search then performed.
3. **EOUSA central layer:** centralized prosecutor-management data tracking matters, cases, immediate declinations, later declinations, agencies, charges, dispositions, and reasons, with permanent/master-data architecture already established in earlier parts.
4. **TRAC external-copy layer:** electronic EOUSA central data for **FY1974–1997** were actually released outside DOJ to TRAC, placing FY1992/FY1993 within a historically copied dataset universe.
5. **BJS/ICPSR research-copy layer:** federal prosecutor Central System/Central Charge and Docket-and-Reporting data were transformed into independent research datasets covering the relevant historical period, including suspects in criminal matters and matters that were declined.
6. **Criminal Division layer:** money-laundering reporting/consultation architecture, ACTS/ACTS II, CRM-001, and Class 203 records existed separately from EOUSA district files.
7. **Diplomatic layer:** by February 2003, the U.S. Embassy confidentially recorded awareness of the exact $460,000 forfeiture controversy while continuing direct high-level political engagement with Tinubu.
8. **Modern FOIA layer:** the FBI demonstrably produced historical records containing Agbele's name in June 2024, proving that at least part of the investigative record universe survived for more than thirty years.

This architecture makes one conclusion increasingly difficult to defend: that the absence of one modern district-office paper file is sufficient to establish that the historical charging/disposition question can no longer be reconstructed. The data were generated, centralized, copied, statistically reported, litigated over, and in some cases distributed outside DOJ.

What remains unproven is the Tinubu-specific row or disposition. Until that row, index hit, serial list, declination record, ACTS entry, CRM-001 result, or equivalent primary record is located, the dossier must continue to distinguish **the proven existence of the record architecture** from **the still-unproven content of Tinubu's prosecutorial disposition**.

PART 71 — Updated Analytical Assessment of the 2003 Embassy Cable in Light of the Full Record

71.1 What the cable adds

The February 7, 2003 confidential cable is important because it demonstrates contemporaneous **institutional knowledge inside the U.S. Mission** of the exact $460,000 controversy at a time when Tinubu was seeking re-election and when the Nigerian police had separately requested an FBI/NCIC records check. The cable also shows that U.S. diplomats did not treat the allegations as politically irrelevant; they explicitly identified Tinubu's past and the forfeiture controversy as serious political liabilities while continuing to regard him as an insightful and important political interlocutor.

71.2 What the cable's "unconfirmed" wording means after primary-record reconstruction

The fairest modern reading is neither "the Embassy confirmed Tinubu was guilty" nor "the Embassy dismissed the story as false." The cable did neither.

Instead:

- the **forfeiture event and $460,000 amount** are now independently confirmed by the federal civil record;
- the **criminal-investigation context involving Tinubu** is now officially acknowledged in Judge Howell's 2025 opinion based on DOJ's own incorporated filings;
- the **personal criminal guilt** of Tinubu remains unadjudicated;
- the proposition that the civil settlement was made **to avoid criminal charges** remains unproven without a prosecutor-side agreement, declination record, or equivalent document;
- the reason Tinubu was not personally charged remains the central unresolved prosecutor-side question.

Thus the cable should be read as a 2003 snapshot of a controversy that contained a real documented financial-forfeiture event but whose personal criminal implications were not established in the diplomatic record.

71.3 Why the facts legitimately support continued scrutiny even without a guilt finding

A rigorous journalist is entitled to say that the accumulated record warrants continued scrutiny because multiple independently documented facts converge: a federal narcotics/financial investigation; Tinubu-specific investigative findings in the Moss affidavit; contradictory statements attributed to Tinubu during January 1992 interviews; a $460,000 civil forfeiture on a narcotics/money-laundering statutory basis; an FBI Drug Investigative Task Force file from which Tinubu FD-302 interviews were later specifically requested; the absence of a public personal criminal indictment; historical prosecutor databases that recorded declinations and their reasons; and modern FBI reliance on confidential-source and safety-related FOIA exemptions in the still-active disclosure dispute.

Those facts do **not** authorize a declaration of criminal guilt or a claim that cooperation/immunity has been proved. They do make the prosecutor-side disposition question substantive rather than speculative. The central journalistic task is now to identify the missing administrative decision record that explains how federal authorities moved from investigation and forfeiture to no publicly visible personal criminal prosecution.

PART 72 — Supplementary Sources for Parts 63–71

1. **WikiLeaks / Public Library of U.S. Diplomacy, Cable 03ABUJA280_a, Feb. 7, 2003, CONFIDENTIAL** — records Ambassador Howard Jeter's Jan. 24 meeting with Tinubu and the Embassy comment referring to the $460,000 forfeiture/money-laundering/narcotics controversy as the latest "unconfirmed scandals." https://wikileaks.org/plusd/cables/03ABUJA280_a.html

1. **Long v. United States Department of Justice, 450 F. Supp. 2d 42 (D.D.C. 2006)** — detailed description of EOUSA Central System architecture, TRAC's historical FOIA requests, DOJ's electronic releases of FY1974–1997 central case-management data, and the criminal flagged-master / immediate-declination / charge / delete-history file structure. https://app.midpage.ai/opinion/2562907/long-v-us-dept-of-justice

1. **U.S. Department of Justice, TRAC Vaughn Exhibit / field documentation** — modern DOJ field-level documentation connected to the continuing TRAC settlement/litigation history and LIONS/EOUSA data releases. https://www.justice.gov/usao/media/1419111/dl?inline=

1. **TRAC, About the Data — Federal Prosecutors Database** — explains coverage from FY1974 onward, referral-to-disposition tracking, declined referrals, required prosecutor variables, disposition/declination reasons, investigative agency fields, and historical-system limitations. https://tracreports.org/data/jus/eousaDataHistorical.html

1. **TRAC, Criminal Enforcement Data** — confirms criminal-matter coverage, declinations, reasons for declining, case-by-case listings, and fields withheld by DOJ. https://tracreports.org/trachelp/crim/helptracfed_crim_enforcement.shtml

1. **TRAC, Federal Prosecutor Data overview** — matter-by-matter/case-by-case description of referral agency, lead charge, disposition, declination reason, and individual case details available for records received/disposed of since 1992. https://tracreports.org/data/jus/eousaData.html

1. **TRAC terminology and code documentation** — distinguishes immediate declinations from matters and later declinations and identifies disposition-reason / referral-agency / lead-charge code families. https://tracreports.org/data/jus/dataTerminology.html https://tracreports.org/tracfed/help/codes/codeindex.html

1. **ICPSR Study 9296 — Federal Justice Statistics Program Data, 1978–1994** — BJS-sponsored collection containing Docket and Reporting System data and EOUSA Central System/Central Charge files for 1993–1994, including suspects in criminal matters and matters with declination outcomes; version history records the January 2023 move from public to restricted access. https://www.icpsr.umich.edu/web/NACJD/studies/9296

1. **Greenspan v. EOUSA et al., No. 1:23-cv-01816, ECF No. 48 (D.D.C. Apr. 8, 2025), Judge Beryl A. Howell** — explains the August 2024 "atypical" narrowing to records already analyzed for processing as of July 11, 2024, Greenspan's waiver of incomplete-processing claims, dismissal of EOUSA/IRS/State, the June 10, 2024 FBI production containing Agbele's name, and the court's holding that DOJ had officially acknowledged FBI/DEA investigation of Tinubu. https://law.justia.com/cases/federal/district-courts/district-of-columbia/dcdce/1%3A2023cv01816/256792/48/

1. **Published reproductions of the February 4, 2003 Michael H. Bonner / FBI Legal Attaché NCIC letter** — useful for reconstructing the timing and scope of the NCIC inquiry; the original high-quality exhibit/scan remains a priority target before relying on disputed header/reference metadata. Examples include contemporaneous/retrospective Nigerian reporting and election-litigation reproductions. The defensible core is that the reported check was limited to NCIC arrest/want/warrant-type records and returned a negative result for Tinubu.

1. **Previously incorporated primary federal forfeiture records, Moss affidavit, EOUSA FOIA exhibits, FBI Classification 245 schedules, ACTS/CRM-001 sources, and FY1992/FY1993 prosecutor statistical reports** — Parts 34–62 remain controlling for the underlying criminal-investigative, prosecutor-architecture, declination-code, retention, and FOIA chronology against which the new WikiLeaks/TRAC/ICPSR findings must be read.

Updated Bottom Line After Supplement IV

The latest research materially strengthens the archival case without crossing the line into an unsupported criminal accusation. The $460,000 forfeiture controversy was not merely a later Nigerian political invention: a confidential U.S. Embassy cable shows that U.S. diplomats were discussing the exact controversy internally in February 2003, while the primary 1993 federal court record now independently establishes the forfeiture itself. At the same time, the cable's characterization of the broader money-laundering/narcotics narrative as "unconfirmed" remains important because no criminal judgment established Tinubu's personal guilt and no public prosecutor-side document yet explains whether a personal criminal case was declined, never opened, resolved through civil enforcement, affected by cooperation, or ended for another reason.

The most consequential technical finding is that the missing prosecutor-side answer was not necessarily trapped in one disposable paper file. EOUSA maintained structured central case-management records; DOJ released electronic copies covering FY1974–1997 to TRAC; TRAC's historical prosecutor databases track referrals, declinations, agencies, charges, and reasons; BJS/ICPSR independently preserved EOUSA Central System/Central Charge and Docket-and-Reporting data for the same historical period; Criminal Division maintained separate ACTS/index/reporting architecture; and the FBI demonstrably still possessed releasable historical material from the investigation universe in 2024. The research target is therefore now sharply defined: **identify the Tinubu/Akande/245-IP-71386 prosecutor-side record or its surviving metadata fingerprint and read the actual disposition field rather than inferring the answer from the absence of a public indictment.**

SUPPLEMENT V — Prosecutor Join-Key Reconstruction, Historical Data-Migration Limits, and the Cooperation Hypothesis

> **Scope note:** Parts 73–82 below add findings developed after Parts 63–72. The prior dossier is preserved unchanged. These sections sharpen the prosecutor-side reconstruction by identifying specific historical database join keys, migration and preservation problems, and the evidentiary status of the increasingly important cooperation hypothesis.
>
> **Methodological rule:** The dossier continues to distinguish (A) documented facts and official record-system evidence, (B) documented agency/litigant/court statements, and (C) investigative hypotheses. The fact that cooperation has become a more coherent explanation of the presently known record does **not** convert it into a proven fact. Non-prosecution can result from evidentiary weakness, jurisdiction, prosecutorial discretion, civil-enforcement strategy, agency requests, policy, cooperation, or other reasons. The purpose of the present research is to identify the historical disposition record capable of distinguishing among those possibilities.

PART 73 — FBI File 245-IP-71386 as a Prosecutor-Side Join Key Rather Than Merely an FBI Identifier

73.1 LIONS could be searched by FBI file number

A later D.D.C. FOIA record involving EOUSA is technically important because it describes how U.S. Attorney case-management systems were searched. EOUSA represented that **LIONS could be searched by agency file number, court number, grand-jury number, and FBI file number**, and that where the FBI was the investigating agency, the corresponding FBI file number should ordinarily be reflected in the prosecutor-side record.

That finding materially changes how **245-IP-71386-UUUUUU** should be treated in this dossier. The number is no longer merely a descriptive FBI identifier attached to Greenspan's FD-302 request. It is a potential **cross-system join key** capable, at least in principle, of linking:

- the FBI Drug Investigative Task Force file;
- a USAO matter or case record;
- EOUSA central reporting data;
- a later LIONS matter if the historical matter remained open long enough to be migrated;
- and possibly a court/docket record where an agency-file reference was preserved.

73.2 The join-key concept existed before LIONS

The relevance is not limited to the later LIONS era. In the **Long v. DOJ** litigation, plaintiffs relied on an EOUSA data manual from **1991** showing that the **agency file number** was a required data element in prosecutor-management records and was to be entered as early as possible so that U.S. Attorney records could be computer-matched with the investigative files of the referring agencies. Where no number was available, the system expected an explicit placeholder such as **"NOT AVAILABLE."**

This is exceptionally important for the present chronology because the manual dates from the same period as the Edwards/Akande/Agbele investigation and immediately precedes Tinubu's January 1992 interviews and account freeze. It means that an FBI identifier like **245-IP-71386** was exactly the type of data element EOUSA expected to use for computerized cross-agency matching at the time.

73.3 The agency-file field also mattered in declination records

The same Central System architecture described in the Long litigation distinguished among criminal flagged-master records, charge records, and **criminal immediate-declination files**. Agency-file-number entries were relevant across this prosecutor-management environment, including declination data.

Accordingly, a search for **245-IP-71386** must not be limited to cases that resulted in indictment. The same identifier could be significant if the referral was:

- immediately declined;
- opened as a criminal matter and later declined;
- associated with another defendant's larger criminal matter;
- resolved through civil enforcement;
- or otherwise administratively closed without a Tinubu indictment.

73.4 Evidentiary consequence

The strongest defensible proposition is now:

> **If FBI file 245-IP-71386 generated or supported a formal USAO referral or prosecutorial matter, the historical EOUSA architecture was designed to record the investigating agency's file number as a searchable or matchable field. Therefore 245-IP-71386 itself is a high-value prosecutor-side search key independent of the name "Bola Tinubu."**

What remains unproven is whether that exact FBI number was in fact entered into a Tinubu-specific USAO/EOUSA record.

PART 74 — A Negative Modern LIONS Search Would Not Resolve a 1992–1993 PROMIS Question

74.1 LIONS migration appears to have focused on still-open matters

A DOJ declaration discussed in later EOUSA litigation explains that when LIONS was introduced in the late 1990s, records from older systems such as PROMIS/USACTS were migrated for matters that were **still pending resolution** at the time of conversion.

That creates a major historical limitation. A Tinubu-related prosecutorial matter opened and disposed of in 1992 or 1993 — whether by declination, civil resolution, closure, or another disposition — could have been finished years before LIONS deployment and therefore need not have appeared in a modern LIONS search simply because it once existed in PROMIS.

74.2 Older PROMIS layers remained separately searchable in later FOIA practice

Other EOUSA FOIA litigation shows that USAO searches could extend beyond current LIONS data to historical sources described as **PROMIS**, **purged PROMIS files**, card indexes, or other legacy repositories. This demonstrates that the predecessor environment could remain analytically separate from LIONS long after system conversion.

74.3 Practical rule for the Tinubu reconstruction

A legally and journalistically adequate historical search for the 1991–1993 period must therefore distinguish at least three layers:

1. **original PROMIS/USACTS or predecessor district records;**
2. **EOUSA central/master data derived from those district systems;**
3. **later LIONS data containing only matters migrated or entered after LIONS deployment.**

A negative result in layer 3 cannot by itself establish that layers 1 or 2 never contained a matter.

74.4 Relevance to the 2023 EOUSA chronology

This migration problem supplies an ordinary technical explanation for why a modern district-office search could fail to locate a 1992/93 matter even if historical central data once existed. It therefore strengthens the need to reconstruct precisely what systems were searched in May 2023 and what additional source generated EOUSA's September 2023 statement that it had identified **potentially responsive records**.

PART 75 — N.D. Indiana No. 92 CR 113 Is the Edwards Heroin/CCE Case and a Valid Second Join Key

75.1 Court-number confirmation

The Seventh Circuit record confirms that **No. 92 CR 113, Northern District of Indiana, Hammond Division, Judge Rudy Lozano**, was the major criminal case against **Lee Andrew Edwards** arising from the heroin/cocaine trafficking investigation documented elsewhere in this dossier.

This matters because Greenspan's charging-decision research expressly linked the prosecutor inquiry to the Edwards/Indiana criminal universe. The court number is therefore a second validated machine-readable key alongside **245-IP-71386**.

75.2 The case began before the "92 CR 113" label visible in later records

The appellate opinion states that a federal grand jury returned a multi-count indictment against Edwards and numerous co-defendants on **August 20, 1991**, even though the later district-court identifier is **92 CR 113**. That discrepancy creates a high-value archival question rather than a contradiction: the case may have been renumbered, refiled, superseded, severed, or otherwise reorganized in the docketing process.

The original 1991 indictment and any predecessor docket identifier are now priority targets because they may contain:

- AUSA names;

- FBI/DEA investigative file numbers;
- grand-jury identifiers;
- case-opening metadata;
- superseding-indictment information;
- defendant severance information;
- and references to related investigations.

75.3 FBI and DEA were both involved in the Edwards investigation

The Seventh Circuit record additionally states that **Jimmie Edwards began cooperating with the FBI in 1990**, leading to FBI investigative activity including a wiretap order, while DEA agents also participated in the investigation and later search activity.

This is important because it independently establishes that the Edwards criminal environment was genuinely **multi-agency — FBI and DEA — before the Tinubu interviews of January 1992**. The FBI Drug Investigative Task Force classification of **245-IP-71386** is therefore institutionally compatible with the documented investigative structure, although the current record still does not prove that 245-IP-71386 was the Edwards master file itself.

75.4 Three-way join-key model

The research should now attempt to join three identifiers:

FBI file 245-IP-71386

↔ N.D. Indiana 92 CR 113 / its 1991 predecessor

↔ USAO/EOUSA matter or disposition record

A hit connecting even two of these three systems would substantially narrow the missing prosecutor-side case skeleton.

PART 76 — FY1992 Cooperation Declinations Were Real, Coded, and Included Both FBI and DEA Referrals

76.1 Official FY1992 EOUSA data

The official **FY1992 U.S. Attorneys Statistical Report** contains a table titled **"Criminal Matters Declined — Immediate and Later Declinations by Investigative Agency and Reason for Declination."** The table includes **"SUSPECT'S COOPERATION"** as a formal reason for declination.

For FY1992, the table reports **202 criminal matters** under that reason. Of those, the agency distribution included **71 FBI matters** and **28 DEA matters**, with the balance attributed to other agencies/components.

76.2 What this establishes

This is a highly significant institutional fact because it demonstrates that, in the exact fiscal year covering the key Tinubu interview/freeze chronology, federal prosecutors were in fact centrally recording **cooperation-based declinations involving both FBI and DEA referrals**.

The cooperation theory is therefore not built around a modern label being retroactively imposed on 1992. It corresponds to a contemporaneous coded prosecutor disposition category actually used in the relevant system and period.

76.3 What it does not establish

No located record assigns Tinubu to any of those 202 matters. The table is a historical control showing that the category existed and was used, not a Tinubu-specific disposition record.

The investigative question is now precise:

> **If a prosecutor matter associated with Tinubu, Akande, 245-IP-71386, or the related Edwards investigative universe survives, what disposition code and reason field does it contain?**

A cooperation code would materially strengthen the cooperation hypothesis. A different code — weak evidence, agency request, policy, jurisdiction, other prosecution, civil/administrative resolution, or another reason — could materially redirect or weaken it.

PART 77 — Immediate Declination and Later Declination Must Be Searched Separately

77.1 The two prosecutor pathways were structurally different

TRAC's historical EOUSA documentation distinguishes an **immediate declination** from a criminal **matter** that receives prosecutorial attention and is later disposed of. This distinction is crucial because the data retained for the two pathways were not identical.

Before 1998, immediate-declination records did not necessarily create a separate person-level record for every potential defendant/suspect. In contrast, ordinary criminal matters were generally tracked through individual suspect/defendant records with more detailed outcome data.

77.2 Consequence for name-based searches

A failure to find a person-level row for "Bola Tinubu" in a later research dataset does not conclusively rule out an immediate-declination event. A historical immediate-declination file could preserve matter-level or referral-level metadata without a separately searchable Tinubu person row.

For this reason, name searching alone is inadequate. The search must also use:

- investigating agency;
- agency file number;
- district;
- referral period;
- lead charge/program category;
- court or related-case number;
- suspect count;
- disposition date;
- and decline-reason code.

77.3 ICPSR/BJS has an important blind spot

The BJS/ICPSR "suspects in federal criminal matters" datasets derived from EOUSA Central System data expressly concern suspects whose matters entered the tracked matter universe; they do not provide a complete substitute for historical **immediate-declination files**.

Therefore two separate data paths must be reconstructed:

regular criminal matter → later disposition/declination

and

immediate referral → immediate declination.

A negative result in one cannot be treated as a negative result in the other.

PART 78 — FY1991/FY1992 Was a Data-System Transition Period; Negative Annual Snapshots Require Caution

78.1 TRAC warning regarding system changes

TRAC's own historical documentation warns that major changes occurred in EOUSA recording systems around **FY1991–FY1992** and that comparisons across this boundary require caution.

This warning lands directly on the chronology under investigation:

- FBI cooperation/investigation activity in the Edwards case was underway by 1990;
- the large Edwards indictment was returned in August 1991;
- Tinubu's account freeze and documented interviews occurred in January 1992;
- the civil forfeiture proceeded in 1993.

A related prosecutor matter could therefore cross the exact period in which data structures, coding practices, or central reporting changed.

78.2 "Operation Garbage Out" further complicates historical snapshots

GAO reporting documents EOUSA's later **"Operation Garbage Out"** initiative, through which USAOs were instructed to review and clean aging case-management data, correct errors, and close old pending matters. This reduced reported pending caseloads and illustrates how database snapshots can change through administrative cleanup even when the historical legal event itself remains real.

78.3 Consequence

A missing row from one particular annual snapshot or one later system should not be treated as proof that the matter never existed. The appropriate historical method is to compare:

- local USAO data;
- annual EOUSA central snapshots;
- permanent master files;
- delete-history or purged-record layers;
- external TRAC copies;
- BJS/ICPSR derivatives;
- and later migrated LIONS records.

PART 79 — Preservation Litigation May Have Created an Additional Survival Path for EOUSA Database Files

79.1 TRAC's account of the preservation dispute

TRAC reports that in the late 1990s its researchers discovered that certain USAO/EOUSA database files were being deleted or destroyed despite archival treatment of key machine-readable prosecutor records as **permanent**. Susan Long, David Burnham, Public Citizen, and others then brought preservation litigation against DOJ/EOUSA and the Archivist of the United States in the District of Columbia, identified by TRAC as **Civil Action No. 1:98-01855**.

TRAC's retrospective account states that the government subsequently agreed to preserve **"all database files."**

79.2 Why this could be major for FY1992/FY1993

If the actual settlement/order language covered the central database generations containing FY1992/FY1993 prosecutor records, that would provide a second basis — beyond the original permanent-record schedule — for expecting historical copies to have survived.

It would mean that the relevant data universe was not merely designated permanent in an abstract schedule; its preservation became the subject of actual federal litigation and a preservation commitment.

79.3 Current evidentiary limitation

At present, the strongest located formulation comes from TRAC's own description of the litigation history. The actual complaint, stipulation, settlement agreement, preservation order, or final docket language from **1:98-01855** has not yet been independently secured in this research set.

Therefore the correct classification is:

- **existence of preservation litigation:** strong/documented lead;
- **TRAC's statement that government agreed to preserve all database files:** documented TRAC representation;
- **exact legal scope as applied to FY1992/FY1993 files:** still to be verified from the underlying settlement/order.

This is a top-priority next research target.

PART 80 — Updated Cooperation Assessment: Tinubu-Specific Cooperation vs. Network-Level Cooperation

80.1 Why the cooperation hypothesis has become materially stronger

Earlier in the dossier, the proposition that Tinubu may have cooperated with investigators rested largely on an intuitive pattern: he was interviewed, substantial assets were frozen, the civil forfeiture produced a significant surrender of funds, yet no public criminal indictment against him has been found. That pattern alone was never enough to infer cooperation.

The accumulated record is now substantially more specific. The cooperation hypothesis is supported as an **investigative hypothesis** by the convergence of the following independently documented facts:

1. Tinubu was personally interviewed in the 1992 investigation chronology reflected in the Moss affidavit.
2. Greenspan later identified a specific FBI Drug Investigative Task Force file, **245-IP-71386-UUUUUU**, and requested Tinubu-specific FD-302 interview reports from it.
3. The FBI is currently invoking **FOIA Exemption 7(D)**, which protects confidential-source interests, together with 7(E) and 7(F), in litigation over Tinubu-related law-enforcement records.
4. Federal prosecutor systems in FY1992 formally recognized **"Suspect's Cooperation"** as a declination reason.
5. FY1992 statistics show that this cooperation reason was actually used for **FBI and DEA referrals**, the two principal narcotics-investigation agencies documented in the Edwards/Agbele environment.
6. The historical EOUSA system was designed to connect agency investigative file numbers with prosecutor matters, making **245-IP-71386** a concrete archival key rather than a rhetorical clue.
7. No public Tinubu criminal indictment has been located despite a substantial federal narcotics/financial investigation and the eventual $460,000 civil forfeiture.
8. Historical prosecutor-side records capable of identifying a declination or disposition reason were generated, centralized, copied outside DOJ, and in some forms designated permanent.

Taken together, these facts justify a stronger formulation than the earlier statement that cooperation was merely one remote possibility.

80.2 The strongest defensible formulation today

> **A Tinubu-specific cooperation or source relationship is now a serious and increasingly coherent investigative hypothesis because the public record places him inside a multi-agency drug/financial investigation, ties him to a specific FBI Drug Investigative Task Force file and FD-302 request, shows that cooperation was a real coded declination reason used by FBI/DEA matters in FY1992, and leaves the personal charging disposition unexplained. However, no released record yet identifies Tinubu as the cooperating person, confidential source, immunity recipient, or subject of a cooperation-based declination.**

80.3 Network-level cooperation is not hypothetical — cooperators are already documented

The broader proposition that **someone inside the investigative network cooperated** is already established independently of Tinubu. The record documents:

- **Abiodun Agbele** as a cooperating participant after his arrest;
- **Jimmie Edwards** as cooperating with the FBI in 1990 and providing information that contributed to investigative activity in the Edwards case.

Thus the underlying narcotics investigation unquestionably involved cooperation from persons within or close to the trafficking network.

What remains unproven is the causal proposition that one of those cooperators — Agbele, Jimmie Edwards, Tinubu, or another person — supplied information or assistance that caused prosecutors to refrain from charging Tinubu or others.

80.4 Why "someone else cooperated and protected Tinubu" must remain a hypothesis

It is tempting to infer that because known network participants cooperated and Tinubu was not imprisoned, some cooperator must have "saved" him. The present record does **not** yet establish that causal chain.

Known cooperation can produce many outcomes: stronger cases against other defendants, investigative leads, corroboration, sentencing benefits for the cooperator, additional forfeiture evidence, or prioritization decisions. It does not automatically imply protection of every uncharged person appearing in the investigation.

Therefore the fair hierarchy is:

- **Network cooperation existed:** established fact.
- **Tinubu may himself have cooperated:** increasingly serious hypothesis, unproven.
- **Another cooperator may have affected Tinubu's charging outcome:** plausible hypothesis, unproven.
- **Cooperation definitely explains why Tinubu was not charged:** not established.

80.5 Why the lack of imprisonment is suggestive but not dispositive

Tinubu's non-incarceration is relevant only as one part of the overall pattern. Standing alone, it cannot establish cooperation because prosecutors can decline for weak evidence, jurisdiction, venue, policy, civil-resolution strategy, statute/charging considerations, agency request, witness problems, or other reasons.

What makes cooperation increasingly important is **not simply that Tinubu did not go to prison**. It is the combination of non-prosecution with the documented investigative intensity, the specific FBI-file/FD-302 trail, the modern 7(D) source-protection issue, the contemporaneous existence of cooperation-coded declinations, and the missing prosecutor disposition record that should be capable of distinguishing the competing explanations.

PART 81 — Updated Evidentiary Matrix After the Join-Key Research

PROPOSITION	CURRENT EVIDENTIARY STATUS
`245-IP-71386` is an FBI Drug Investigative Task Force / Indianapolis identifier tied to Tinubu FD-302 requests	**Very strong / documented**
Agency file numbers were historically used to match USAO records with investigating-agency files	**Very strong institutional fact**
LIONS can be searched using FBI/agency file numbers	**Very strong institutional fact**
A closed 1992/93 PROMIS matter necessarily migrated into LIONS	**No — specifically unsafe assumption**
Historical PROMIS/purged-PROMIS layers could remain separate from LIONS	**Strong institutional evidence**
`92 CR 113` is the Edwards heroin/CCE prosecution	**Very strong / judicially documented**
The Edwards investigation involved both FBI and DEA	**Very strong / judicially documented**
The 1991 indictment is a predecessor stage to the later `92 CR 113` docket	**Very strong chronology; exact docket transition still unresolved**
FY1992 EOUSA used `Suspect's Cooperation` as a formal decline reason	**Very strong / official statistical record**
FY1992 cooperation-based declinations included FBI and DEA referrals	**Very strong / official statistical record**
Tinubu was one of the FY1992 `Suspect's Cooperation` matters	**Not established**
Immediate declinations and later matter-level declinations require separate searches	**Very strong institutional fact**
A negative person-name search can miss a pre-1998 immediate declination	**Strong technical consequence**
EOUSA data around FY1991/FY1992 underwent meaningful system transition	**Strong / TRAC-documented**
TRAC/Public Citizen preservation litigation concerned deletion of prosecutor database files	**Strong documented lead**
The preservation settlement definitely covered the exact FY1992/FY1993 Tinubu-relevant files	**Not yet established; settlement text required**
At least one person in the Edwards/Akande/Agbele network cooperated	**Established; more than one documented cooperator**
Tinubu himself cooperated or served as a source	**Serious and increasingly coherent hypothesis; unproven**
Another network cooperator caused Tinubu not to be charged	**Plausible but unproven causal hypothesis**
Cooperation definitively explains the absence of a Tinubu indictment	**Not established**

PART 82 — Revised Re-Entry Point and Source Targets

82.1 Preservation case — Civil Action No. 1:98-01855

Obtain the original **complaint, docket sheet, stipulation/settlement, preservation order, and final disposition** in the Long/Burnham/Public Citizen litigation involving DOJ/EOUSA and the Archivist. The central question is whether the phrase reported by TRAC — preservation of **"all database files"** — appears in binding settlement/order language and what file generations, dates, backups, and successor systems it covered.

82.2 FY1990+ agency-file-number releases

Trace the later history of the **agency file number** field after the Long litigation, including post-*Milner* FOIA treatment, later TRAC releases, Vaughn exhibits, NARA-access copies, and any field-level datasets in which investigative agency numbers for FY1992/FY1993 became accessible.

82.3 Direct join-key searches

Search every available historical source using multiple exact forms:

- `245-IP-71386-UUUUUU`

- `245-IP-71386`
- `245 IP 71386`
- `71386`
- `92 CR 113`
- `2:92-cr-00113-RL`
- any predecessor 1991 docket number discovered from the original indictment.

Names should be searched in parallel, but the file and court identifiers now have equal or greater forensic value.

82.4 Recover the August 20, 1991 indictment architecture

Locate the original indictment, superseding indictments, severance orders, criminal docket sheet, docket re-numbering history, AUSAs, grand-jury identifiers, FBI/DEA agent references, and agency/case numbers associated with the Edwards prosecution. This is the most promising path for determining whether **245-IP-71386** intersects directly with **92 CR 113**.

82.5 Separate immediate-declination and later-declination universes

Do not treat ICPSR/BJS suspect datasets as exhaustive. Reconstruct both:

Central Immediate Declination data

and

Central System criminal matter / later declination data.

For either path, prioritize agency file number, district, agency, referral/disposition date, lead charge/program, and decline-reason fields.

82.6 If a prosecutor-side row is located

The first task is not to interpret motive. It is to preserve and read the actual metadata:

- matter/case number;
- person/suspect identifier;
- agency file number;
- referring agency;
- referral date;
- opening date;
- lead charge/program;
- disposition date;
- disposition type;
- declination reason;
- related court number;
- prosecutor assignment;
- any cross-reference.

Only then should the cooperation hypothesis be upgraded or rejected.

82.7 Priority source list for Parts 73–82

1. **White v. DOJ/EOUSA, D.D.C. FOIA litigation** — LIONS search capability by FBI/agency file number and related identifiers. https://law.justia.com/cases/federal/district-courts/district-of-columbia/dcdce/1%3A2011cv00279/146365/20/

1. **Long v. DOJ / Public Citizen briefing and EOUSA 1991 data manual discussion** — required agency-file-number field and computer matching between U.S. Attorney and investigative-agency records. https://www.citizen.org/wp-content/uploads/long_v_doj_psj_memorandum.pdf

1. **Jones v. EOUSA / DOJ declaration concerning LIONS conversion** — migration of still-pending PROMIS/USACTS matters into LIONS. https://cases.justia.com/federal/district-courts/district-of-columbia/dcdce/1%3A2010cv02074/145430/38/0.pdf

1. **Historical EOUSA FOIA search litigation** — examples of LIONS plus PROMIS / purged-PROMIS and legacy-source searches. https://www.govinfo.gov/content/pkg/USCOURTS-njd-2_04-cv-03383/pdf/USCOURTS-njd-2_04-cv-03383-0.pdf

1. **United States v. Lee Andrew Edwards, Seventh Circuit** — N.D. Indiana **92 CR 113**, August 20, 1991 indictment chronology, FBI cooperation, DEA involvement, and heroin/CCE case context. https://law.justia.com/cases/federal/appellate-courts/F3/77/968/638052/

1. **U.S. Attorneys Statistical Report FY1992** — Table 19, immediate and later declinations by investigative agency and reason, including `SUSPECT'S COOPERATION`, with FBI/DEA counts. https://www.justice.gov/usao/reading_room/reports/1990s/STATISTICAL_REPORT_FISCAL_YEAR_1992.pdf

1. **TRAC historical EOUSA data documentation** — system changes around FY1991/FY1992, immediate-declination limitations, person-level matter tracking, and legacy database structure. https://tracreports.org/data/jus/eousaDataHistorical.html https://tracreports.org/data/jus/dataTerminology.html

1. **GAO report documenting EOUSA "Operation Garbage Out"** — historical case-management cleanup and closure of aging pending matters. https://www.govinfo.gov/content/pkg/GAOREPORTS-GGD-95-150/pdf/GAOREPORTS-GGD-95-150.pdf

1. **TRAC account of database-preservation litigation** — reported discovery of destruction of permanent prosecutor database files and the resulting preservation litigation, Civil Action **1:98-01855**; underlying settlement/order remains to be independently secured. https://tracreports.org/judges/aboutData.html

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Updated Bottom Line After Supplement V

The investigation has now moved beyond the general proposition that "old records may still exist." The historical systems can be reconstructed with enough precision to identify **specific join keys, specific data layers, specific declination pathways, and specific archival failure modes**. The strongest technical bridge is the combination of **FBI file 245-IP-71386**, the **92 CR 113 / August 1991 Edwards prosecution**, and the EOUSA requirement that agency investigative file numbers be entered into prosecutor-management records for computer matching.

At the same time, the cooperation hypothesis has become substantially more serious without becoming proven. Cooperation was not only common in this investigative environment — **Agbele and Jimmie Edwards are documented cooperators** — but was also an official prosecutor declination category used in FY1992 for FBI and DEA referrals. The current FBI litigation adds an independent modern source-protection issue through Exemption 7(D). These facts make it increasingly reasonable to test whether Tinubu himself cooperated, whether another network participant's cooperation affected his treatment, or whether the actual prosecutor disposition instead reflects a non-cooperation reason such as evidentiary weakness, policy, jurisdiction, agency request, or civil-enforcement strategy.

The decisive missing evidence is therefore no longer conceptual. It is a **row, index hit, matter record, immediate-declination entry, prosecutor code, or cross-system identifier** capable of showing how the U.S. Attorney/EOUSA side administratively resolved the Tinubu-related investigative material. Until that record is located, the dossier should describe cooperation as a **serious and increasingly coherent investigative hypothesis supported by converging institutional facts, but not yet a proven explanation for the absence of a Tinubu criminal indictment.**

SUPPLEMENT VI — Return-to-Nigeria / Retaliation Inference and the Limits of the Network-Cooperation Hypothesis

PART 83 — Whether Later Return to Nigeria Can Be Used to Infer What Cooperators Told U.S. Authorities

83.1 Why this question is relevant

A further investigative hypothesis arises from the social and network consequences that can follow cooperation in serious narcotics investigations. If a person who materially incriminated powerful associates later returned openly to the same social or political environment and remained able to function there without any documented retaliation connected to that cooperation, an investigator could reasonably ask whether the cooperation was narrower than assumed, whether it targeted different individuals, whether the content of the cooperation was unknown to the network, or whether the witness's later position was protected by circumstances not visible in the public record.

That question is legitimate. It must, however, be applied person by person rather than through a generalized proposition about Nigeria or about the treatment of "traitors." The dossier should not assume that a particular country, community, family, political network, or criminal network would necessarily retaliate against every cooperator. Nor can the absence of a publicly documented retaliation be treated as proof that no betrayal occurred: cooperation can remain secret, details can be sealed, witnesses can relocate or receive protection, relationships can change, and retaliation itself may never become part of a public record.

83.2 What is presently established about Akande and Agbele

The Moss-affidavit record states that **Adegboyega Mueez Akande returned to Nigeria in approximately mid-1990**, before Abiodun Agbele's November 1990 undercover heroin sale, arrest, and subsequent cooperation with U.S. law-enforcement authorities. This chronology matters because Akande's return therefore cannot be used as evidence that a post-cooperation witness or target safely returned to Nigeria after incriminating Tinubu or another associate. Akande was already in Nigeria before Agbele's cooperation began.

By contrast, the federal Edwards record establishes that **Abiodun Agbele was a cooperating witness/source of information concerning Edwards's heroin supply**, and the Seventh Circuit treated information from Abiodun and Raymond Davis as information supplied by cooperating witnesses whose statements were corroborated by other evidence. This establishes cooperation; it does not establish what every statement by Agbele concerned, how much of his cooperation touched Tinubu, or what prosecutorial decisions flowed from it.

At the present research stage, **no sufficiently reliable public record has been located establishing that this same Abiodun Olasuyi Agbele later returned to and resided openly in Nigeria after his U.S. cooperation**. Searches produce multiple later Nigerian individuals named Abiodun Agbele, including a completely different political aide involved in unrelated Nigerian litigation decades later. Those records cannot responsibly be merged with the 1990–1993 heroin-investigation witness without independent identity proof.

83.3 Other documented cooperators do not presently support a Nigeria-return inference

The Edwards record also documents other cooperation, including **Jimmie Edwards's FBI cooperation**, Walter Pettigrew's controlled purchases for federal agents, and Robert Matthews's testimony pursuant to a cooperation agreement. These facts strengthen the proposition that the Edwards investigation was heavily cooperation-driven.

They do **not**, however, presently support a "return to Nigeria" inference. The located public materials do not establish that Jimmie Edwards, Walter Pettigrew, Robert Matthews, Raymond Davis, or the other U.S.-based cooperators were Nigerian actors who later returned to Nigeria. Their cooperation is relevant to the investigative architecture, but it should not be folded into a Nigeria-specific retaliation argument without evidence of Nigerian residence, nationality, return, or continued participation in the same network.

83.4 The defensible inference if a later return is eventually proven

If future primary records establish that **Agbele or another specifically identified Nigerian cooperator later returned openly to Nigeria, maintained ordinary contact with the relevant social/network environment, and was not subject to any known retaliation attributable to his U.S. cooperation**, that fact would become a legitimate contextual indicator when evaluating what the witness may have told investigators.

The strongest defensible formulation would be:

> A documented post-cooperation return without any publicly known retaliation would be **some evidence against the simplest version of the hypothesis that the cooperator had openly and decisively betrayed Tinubu or the core network in a manner known to those actors**. It would not establish that the cooperator protected Tinubu, that testimony was coordinated, or that no adverse information was supplied.

That inference would remain probabilistic rather than evidentiary proof. Several alternative explanations could fit the same facts: the network may never have known the full content of the cooperation; the cooperation may have focused primarily on Lee Edwards rather than Tinubu; the witness may have supplied mixed inculpatory and exculpatory information; relationships may have changed; the witness may have had protection or political cover; or retaliation may simply not have occurred.

83.5 "Coordinated or limited disclosure" as a separate, weaker hypothesis

A still more specific possibility is that cooperating participants supplied authorities only with information that had been **informally coordinated, mutually understood, strategically limited, or calibrated so as not to expose certain associates to the most serious consequences**. This would provide one possible explanation for why multiple participants could cooperate with U.S. authorities while some individuals in the broader network were not criminally charged.

At present, however, **no located document establishes such prior coordination among Tinubu, Akande, Agbele, or any other participant**. No FD-302, cooperation agreement, prosecutor memorandum, recorded conversation, witness statement, or contemporaneous correspondence has been located showing that participants agreed in advance on what they would tell investigators. Accordingly, the dossier may preserve this as a **tertiary investigative hypothesis**, but it should rank below the better-supported alternatives of (1) Tinubu himself providing some form of cooperation, (2) another network cooperator influencing prosecutorial assessment, or (3) a non-cooperation explanation such as evidentiary weakness, jurisdiction, policy, agency request, or civil-forfeiture strategy.

83.6 Why the hypothesis nevertheless remains worth testing

The return/retaliation question becomes meaningful only when tied to the already documented institutional record. The relevant chain is now:

documented network cooperation → Tinubu interviews / requested Tinubu FD-302s → FBI Drug Investigative Task Force file 245-IP-71386 → prosecutor-side matter/declination architecture → possible disposition code → later location/status of individual cooperators.

If the underlying prosecutor record ultimately shows a cooperation-based disposition, then the later conduct and location of the relevant cooperator would become materially more probative. Conversely, if the disposition code shows weak evidence, policy, jurisdiction, agency request, or another non-cooperation reason, the retaliation/return theory would lose substantial explanatory force.

For that reason, return-to-Nigeria evidence should be treated as a **secondary corroborative layer**, not as a substitute for the missing prosecutor-side record.

83.7 Current evidentiary ranking

PROPOSITION	PRESENT STATUS
Akande returned to Nigeria in approximately mid-1990	**Documented in the investigative account**
Akande returned after Agbele began cooperating	**No — chronology runs the other way**
Agbele cooperated with U.S. authorities	**Documented**
Agbele supplied information used in the Edwards prosecution	**Documented**
The same Agbele later returned to Nigeria	**Not presently established by a reliable identified record**
Jimmie Edwards / Pettigrew / Matthews were documented cooperators	**Documented**
Those U.S.-based cooperators later returned to Nigeria	**Not established / not shown to be an applicable proposition**
A proven safe post-cooperation return would reduce the probability of an openly known, devastating betrayal of Tinubu	**Reasonable contextual inference, not proof**
Witnesses coordinated their statements in advance to protect Tinubu or the network	**Possible but presently unsupported tertiary hypothesis**
Absence of retaliation proves Tinubu was protected by the cooperators	**No**

83.8 Research tasks created by this hypothesis

1. Establish a verified post-1993 biography/location history for **Abiodun Olasuyi Agbele**, with sufficient identifiers to avoid confusing him with unrelated Nigerians bearing the same name.
2. Locate Agbele's own federal criminal docket, plea/cooperation materials, sentencing papers, immigration/deportation records if publicly available, and any Rule 35 or substantial-assistance material.

3. Determine whether Agbele's cooperation agreement or sentencing record restricted his cooperation to Lee Edwards or extended to Akande, Tinubu, financial laundering, or the broader network.
4. Identify any post-cooperation travel, deportation, removal, voluntary departure, or return-to-Nigeria record tied to the same individual.
5. Determine whether the network knew that Agbele was cooperating and, if so, what aspects of that cooperation were publicly or internally known.
6. Search for recorded calls, FD-302s, DEA-6s, prosecutor memoranda, or grand-jury references showing whether participants discussed what had been or would be told to investigators.
7. Only if those records establish a post-cooperation return should the dossier evaluate whether the absence or presence of retaliation has meaningful probative value.

Updated Bottom Line After Supplement VI

The broader cooperation hypothesis continues to strengthen because cooperation was demonstrably embedded throughout the Edwards/Akande/Agbele investigative environment and because the prosecutor-side systems of the period were capable of recording cooperation-based declinations. The additional return-to-Nigeria argument, however, must presently remain narrower than the broader cooperation theory. **Akande's return to Nigeria is documented, but it preceded Agbele's cooperation; Agbele's later return to Nigeria has not yet been independently established; and the other documented U.S.-based cooperators cannot simply be treated as Nigerian returnees.**

If a verified post-cooperation Nigerian return is later established for Agbele or another directly relevant cooperator, it could become a meaningful circumstantial point: safe re-entry into the same network environment could make an openly known, maximally damaging betrayal less intuitively likely. Even then, it would not prove that the witness protected Tinubu or that statements were coordinated. The decisive evidence remains the contemporaneous cooperation file, FD-302/DEA report, plea or sentencing record, and —most importantly—the prosecutor-side disposition record capable of showing **why Tinubu was not criminally charged**.

SUPPLEMENT VII — Count-I Procedural Narrowing, Permanent Criminal-Division Indexing, Witness-Immunity Control Records, and a Contemporaneous Drug-Task-Force Management System

> **Scope note:** This supplement adds only findings that are not already substantively recorded in Parts 34–83. It does **not** repeat the previously established PROMIS/LIONS architecture, FY1992–FY1993 declination categories, TRAC/ICPSR prosecutor-data findings, Class 203 retention rule, ACTS existence, the basic CRM-001 finding, FBI Classification 245, or the already documented September 2023 EOUSA "potentially responsive records" statement. The purpose here is to add newly verified procedural and archival details that materially sharpen those earlier findings.
>
> **Methodological rule:** The same evidentiary categories remain in force. **(A)** denotes facts established by court filings, official DOJ notices, Federal Register system descriptions, or NARA records schedules. **(B)** denotes a documented agency/litigant characterization that is not itself a merits adjudication. **(C)** denotes an inference or investigative hypothesis. Where the new architecture is compatible with a Tinubu-related record but no Tinubu-specific hit has been located, that distinction is stated expressly.

PART 84 — The August 2024 Waiver List Narrows, but Does Not Solve, the EOUSA Count-I Question

84.1 The charging-decision request was the EOUSA claim placed at the beginning of the litigation

The original complaint in *Greenspan v. EOUSA et al.*, No. 1:23-cv-01816 (D.D.C.), expressly designated the March 23, 2023 EOUSA charging-decision claim as **COUNT I**. The underlying request was EOUSA-2023-001637, later processed after OIP remand through EOUSA-2023-002028. The substance of that request, the Akande-specific remand, the May 16 district-office no-records response, and EOUSA's later September 2023 statement that it had identified potentially responsive records are already documented elsewhere in this dossier and are not repeated here.

Evidentiary classification (A): The Count-I designation is visible in the filed complaint itself.

84.2 Howell's opinion identifies which claims were waived because processing was incomplete

Judge Beryl A. Howell's April 8, 2025 opinion provides a more granular description of the parties' August 2024 narrowing agreement than the earlier dossier treatment. The court states that Greenspan limited the case to records already analyzed for processing by the respective agencies as of **July 11, 2024**. To enable that "atypical" procedure, he waived challenges where processing remained incomplete. The opinion identifies the resulting incomplete-processing waivers as **Counts 2, 7, and 10**, the Lee Andrew Edwards portion of Count 9, and corresponding declaratory allegations in Count 13. EOUSA, IRS, and State were then dismissed on August 13, 2024.

84.3 The new procedural inference concerning EOUSA is narrower than a production claim

Read together with the original complaint's identification of the EOUSA charging request as the first substantive claim, the court's specific list of incomplete-processing waivers creates a significant procedural clue: **the publicly identified list of claims waived because processing was incomplete does not identify the EOUSA charging-decision claim.**

That makes one explanation less persuasive than it previously appeared: the EOUSA branch cannot safely be described as having disappeared simply because the charging-decision request was one of the expressly identified requests still awaiting processing on July 11, 2024. The court's own description identifies other counts for that category.

Assessment (C, strong procedural inference): By July 2024 the EOUSA charging-decision claim appears to have occupied a procedurally different position from the claims Howell expressly identified as unfinished. That is consistent with the possibility that EOUSA had completed some form of analysis, determination, search, referral, withholding decision, production, or other processing step before dismissal.

84.4 Strict limits — what the Count-I clue does not prove

The omission of the EOUSA claim from the court's incomplete-processing list does **not** establish any of the following:

- that EOUSA released responsive pages;
- that the September 2023 records concerned Tinubu rather than Akande;
- that a charging or declination memorandum was found;
- that EOUSA searched its historical central databases rather than only another repository;
- that all EOUSA processing was substantively adequate under FOIA;
- that Greenspan dismissed EOUSA because he received the information he sought; or

- that the dismissal represented any merits finding about Tinubu's criminal exposure.

The most defensible formulation is therefore procedural rather than substantive: **the reason EOUSA left the case is substantially explained by the August 2024 narrowing agreement, but the EOUSA charging request was not named among the claims Howell said were waived for incomplete processing. The contents and source of the September 2023 "potentially responsive records" remain unresolved.**

PART 85 — A Permanent Criminal-Division Alphabetical Name Index Covered the 1991–1993 Period

85.1 NARA Schedule N1-060-86-001 identifies a separate central index layer

A newly located National Archives records schedule, **N1-060-86-001**, concerns the Criminal Division's **Mail, File and Records Unit** and its closed/inactive general-name index cards. The schedule describes the cards as individual assignment/index records referencing **cases and matters handled by the Criminal Division**. Critically, the schedule states that the information on the cards **summarized the case or subject and included the Department of Justice case-file number**.

This is materially more specific than the previously documented proposition that the Criminal Division had a searchable central index. It identifies the exact kind of administrative residue capable of reconstructing a missing Washington-side matter even where the substantive case file itself is no longer available:

name/subject → short case or subject synopsis → DJ case-file number.

85.2 The alphabetic hard-copy series beginning in 1980 was designated permanent

The schedule distinguishes several versions of the index. Some numerical locator/tissue copies were temporary. The important series for this investigation is the **white hard copy arranged alphabetically**. For the portion covering **1980 forward**, NARA approved the disposition as **PERMANENT**, with the records to remain in office while administratively needed and then be offered to NARA.

Because the Tinubu/Akande investigation period falls in **1991–1993**, it falls chronologically within the period covered by that permanent alphabetic-index instruction.

Evidentiary classification (A): Very strong as to the historical schedule and permanent designation.

85.3 This materially changes how the Class 203 destruction rule should be understood

The earlier Class 203 research remains correct: a routine Money Laundering Section case file could have been destroyed ten years after closure under an approved schedule. The new index finding shows why that rule cannot be treated as the end of the Washington-side inquiry.

If a relevant Criminal Division matter generated an entry in the general-name index, the index itself belonged to a **different record series with a permanent disposition instruction**. In principle, therefore, a routine substantive file could disappear while a permanent administrative index continued to preserve the matter's existence, synopsis, and DJ file number.

This is not proof that a Tinubu matter existed. It is proof that the Criminal Division maintained a permanent index architecture capable of preserving exactly the kind of skeleton needed to test that question.

85.4 NARA has documented accession of the older part of the same index universe

A 2001 Federal Register notice concerning Privacy Act records transferred to the National Archives identifies **NARA Accession NN3-060-099-006**, consisting of microfilm of Criminal Division general-name index cards: **214 cassettes arranged alphabetically by name and 30 cassettes arranged numerically by classification number, covering 1930–1984**. The same notice identifies Criminal Division subject/litigation files through 1987 in archival custody.

This accession does not reach 1992 and therefore cannot itself contain a 1992 Tinubu entry. Its significance is narrower but important: **the older Criminal Division central-index material was not merely scheduled for archival preservation in theory; a substantial predecessor tranche was actually transferred to NARA.**

85.5 Present-custody limitation

The 1986 schedule now carries a NARA notice that some schedule items have been superseded or become obsolete, and it specifically notes accession of the older 1930–1979 hard-copy item. The presently reviewed material does **not** establish where the complete 1980–1993 alphabetic hard-copy series is physically held today, whether it was later microfilmed or migrated, or whether a Tinubu/Akande/Agbele entry exists.

Accordingly, the proper evidentiary statement is:

> **The Criminal Division maintained an alphabetic general-name index covering the relevant era, whose index entries summarized cases/matters and carried DJ case-file numbers; the 1980-forward alphabetic hard-copy series was designated permanent. The current custodian and any Tinubu-specific hit remain unestablished.**

PART 86 — CRM-001's Later System Description Confirms Name-Based Retrieval and an Archival Hand-Off Path

86.1 The basic existence of CRM-001 was already established; the new point is the records architecture

Part 55 already established that the Criminal Division maintained **CRM-001**, the Central Criminal Division Index File, and that it functioned as a central name/index path. The newly reviewed official system descriptions add detail rather than a new system.

A later Criminal Division system notice describes CRM-001 as consisting of **alphabetical indices bearing individual names plus the associated records to which those indices point**, including Criminal Division correspondence, cases, matters, memoranda, investigative reports, legal papers, evidence, and exhibits. The system was expressly retrievable by an **individual's name or personal identifier**, and closed paper records could be held at NARA regional records centers under applicable schedules.

86.2 The archival implication is corroborative, not Tinubu-specific

The documented 1930–1984 NARA accession of general-name index microfilm supplies a concrete example of the Criminal Division's index layer entering archival custody. Together with N1-060-86-001's permanent 1980-forward alphabetic hard-copy instruction, this reinforces the proposition that **name-index records and underlying case files were administratively separable layers**.

No present record establishes a CRM-001 hit for Bola Tinubu, Mueez Akande, Abiodun Agbele, Compass Finance, or the 1993 forfeiture. The value of the new evidence is architectural: a name search can point to a section/file number even if the underlying section later reports that a substantive file has been transferred or destroyed.

86.3 Fairness constraint

A current negative CRM-001 response would have to be read against the exact historical records searched. A no-hit in a modern electronic interface would not automatically prove that a 1992 paper/index entry never existed; conversely, the historical existence of permanent index series does not entitle the dossier to presume that a Tinubu entry was created. The search method, legacy coverage, migration history, and present custodian remain material to evaluating any future negative result.

PART 87 — Formal Witness Immunity Had Its Own Control Number, Index, and Authorization Trail

87.1 JUSTICE/CRM-022 defines the record trail for statutory witness immunity

An official Criminal Division Privacy Act system notice for **JUSTICE/CRM-022 — Witness Immunity Records** provides a much more precise test for one specific hypothesis than the general prosecutor-file categories previously identified.

CRM-022 covered potential or actual witnesses for whom immunity under **18 U.S.C. §§ 6001–6005** was proposed. The system received information through the DOJ **Request for Immunity Authorization** form completed by a U.S. Attorney's Office, or through another formal federal-agency request, and it recorded the Criminal Division's action on that request.

The system maintained both the substantive file and **summary control data**. For the post-June-1986 period — which includes 1991–1993 — summary data were maintained electronically, and the documented retrieval variables included **name, request number, date of receipt, and date of completion**.

Evidentiary significance (A): If formal statutory immunity was proposed for a person during the relevant period, DOJ had a defined central administrative process capable of generating a name-indexed request/control trail independent of a local narrative prosecutor memorandum.

87.2 The Witness Immunity Unit's files had a defined three-document structure and straight number

A later NARA schedule for the Criminal Division's Witness Immunity Unit describes an immunity file as consisting of:

- the request form;
- a memorandum prepared by the Unit attorney; and
- the authorization letter.

For control purposes this material was assigned **straight number 84381**, expressly cross-referenced to the older NARA straight-number schedule. The later schedule called for transfer to the Washington National Records Center two years after annual cutoff and destruction twenty years after cutoff for routine immunity files.

The older NARA schedule **N1-060-88-011**, applicable to the historical straight-number architecture, separately identifies **84381 — Witness Immunity**. It describes the classification as implementing statutes authorizing the Attorney General to grant witnesses immunity from prosecution. Sections 1–399 were designated permanent; other sections were subject to transfer and ten-year destruction after case closure under that schedule.

87.3 Retention rules changed, so modern absence would not by itself be suspicious

The historical system notices and later operational schedule show that retention treatment evolved. A 1987 CRM-022 notice stated a ten-year retention after closure; the 2003 Witness Immunity Unit schedule prescribed twenty years after cutoff for routine files. The older straight-number schedule also distinguished permanently retained early sections from temporary later sections.

This makes a key fairness point unavoidable: **the failure to locate a routine 1992 immunity file today could be entirely compatible with ordinary records disposition.** The investigative value lies in checking not only for a surviving file but also for the request/control/index trail and any derivative references governed by different schedules.

87.4 Kastigar files are a separate permanent series and must not be conflated with ordinary immunity requests

The Witness Immunity Unit schedule separately designates files involving the **prosecution of previously immunized witnesses (Kastigar matters)** as permanent. That category applies when federal prosecutors later seek to prosecute an individual who had previously received immunity; it is not a generic preservation rule for every immunity request.

Nothing presently located shows that Tinubu was a previously immunized witness who later became the subject of a Kastigar prosecution request. The permanent Kastigar series therefore cannot be invoked as evidence that a Tinubu immunity file should exist.

87.5 Formal statutory immunity is not the same as cooperation

This distinction is essential to avoid overclaiming. A CRM-022/84381 search tests **formal statutory witness immunity under §§ 6001–6005**. It does not by itself test every form of cooperation or leniency. A person could theoretically cooperate through interviews, a proffer, a plea/cooperation agreement, a declination decision, an agency arrangement, or another prosecutorial mechanism without generating a statutory-immunity authorization under CRM-022.

Accordingly:

- **No Tinubu CRM-022 hit has been located.**
- **No Tinubu 84381 control number has been located.**
- **No immunity authorization letter for Tinubu has been located.**
- A future negative CRM-022/84381 result would weigh against a formal statutory-immunity hypothesis only to the extent the historical system was adequately searched; it would **not** disprove informal cooperation or a non-prosecution decision.

PART 88 — A Central DOJ Drug-Task-Force Evaluation System Was Operating in March 1992

88.1 JUSTICE/DAG-003 is a contemporaneous, previously unexamined database path

The **March 10, 1992 Federal Register** contains an official system-of-records notice for **JUSTICE/DAG-003 — Drug Enforcement Task Force Evaluation and Reporting System**, located in the **Office of the Deputy Attorney General** in Washington, D.C. The timing is notable because the notice was published only weeks after the January 1992 Tinubu interview sequence described in the Moss affidavit.

The system covered **individuals who were subjects of official federal drug-task-force investigations**. Its records included **case-initiation and indictment records, monthly reporting forms, and sentencing forms** concerning potential or actual targets of task-force investigations.

88.2 DAG-003 was searchable by individual name and case number, and the 1992 notice stated indefinite retention

The 1992 notice states that records were maintained in paper form and, apart from indictment forms, also on magnetic disks. Records were generally retrievable by **case number**, but could also be retrieved by **individual name** or by the **name of a criminal organization**. The published retention statement was unusually broad: **records were kept indefinitely**.

Sources of information included federal, state and local government agencies, informants, and interested third parties.

Evidentiary classification (A): Very strong as to the existence, fields, searchability, and published retention policy of DAG-003 in March 1992.

88.3 The system later became part of the OCDETF information-system lineage

A later Federal Register notice records that JUSTICE/DAG-003 was subsequently transferred with the relevant Organized Crime Drug Enforcement Task Forces function and renumbered as **JUSTICE/OCDETF-001**, the OCDETF Management Information System. This establishes institutional lineage for the system; it does not establish that every 1992 row survived unchanged through later migrations.

88.4 The critical limitation: FBI Classification 245 must not be equated automatically with OCDETF/DAG-003

The earlier dossier established that FBI file **245-IP-71386-UUUUUU** bears FBI Classification 245, "Drug Investigative Task Force," and that IP denotes Indianapolis. The new DAG-003 finding is highly relevant because it identifies a contemporaneous central DOJ system for federal drug-task-force targets.

It would nevertheless be methodologically wrong to collapse these labels into one another. **No located record presently proves that FBI file 245-IP-71386 was an OCDETF matter, that its subjects were entered into JUSTICE/DAG-003, or that Tinubu, Akande, or Agbele appears in DAG-003.** "Drug Investigative Task Force" as an FBI file classification is not, by itself, proof of participation in the Organized Crime Drug Enforcement Task Forces program.

The correct evidentiary statement is therefore:

> **A central DOJ drug-task-force management system was active in Washington in the exact 1992 period, indexed federal drug-task-force subjects by name and case number, and was described as retaining records indefinitely. Whether the Tinubu/Akande investigation was one of the task-force matters reported into that system remains unproven.**

88.5 Why DAG-003 matters even under the strict limitation

DAG-003 adds a record layer that is organizationally different from the local USAO files, EOUSA prosecutor-management data, Criminal Division Class 203 files, ACTS/CRM-001, and the FBI's own 245 file. If future evidence establishes an OCDETF/task-force reporting connection, DAG-003 could potentially supply a central target/case identifier or reporting trail independent of the prosecutor-side record.

Until such a join is established, however, DAG-003 belongs in the dossier as a **documented repository architecture and a testable lead, not as evidence that Tinubu was an OCDETF target.**

PART 89 — Evidentiary Upgrade Register for Supplement VII

PROPOSITION	PRESENT ASSESSMENT
The original EOUSA charging-decision claim was designated Count I in the filed complaint	**Very strong / filed court record**
Howell identified Counts 2, 7 and 10, part of Count 9, and related Count 13 allegations as the claims waived because processing was incomplete	**Very strong / judicial opinion describing the August 2024 agreement**
The public incomplete-processing list expressly identifies the EOUSA charging-decision claim	**No**
This proves EOUSA produced responsive charging/declination pages	**No**
The omission is a meaningful procedural indicator that the EOUSA claim occupied a different processing posture by July 2024	**Strong inference, not a merits finding**
Criminal Division general-name index cards summarized cases/matters and included DJ case-file numbers	**Very strong / NARA schedule N1-060-86-001**
The white alphabetic hard-copy index from 1980 forward was designated permanent	**Very strong / NARA schedule**
NARA received an older 1930–1984 microfilm tranche of Criminal Division general-name index cards	**Very strong / Federal Register archival-transfer notice**
The present location of the full 1992 alphabetic index is established	**No**
Tinubu, Akande, or Agbele has been found in that index	**No**
CRM-022 maintained formal statutory-immunity requests with name/request-number/date control data	**Very strong / DOJ system notice**
Witness Immunity Unit files consisted of request form, Unit-attorney memorandum, and authorization letter and used control number 84381	**Very strong / NARA schedule**

PROPOSITION	PRESENT ASSESSMENT
A Tinubu formal-immunity request or authorization has been located	**No**
Absence of a CRM-022/84381 record would disprove all forms of cooperation	**No**
JUSTICE/DAG-003 was operating in March 1992 and covered subjects/targets of federal drug-task-force investigations	**Very strong / contemporaneous Federal Register notice**
DAG-003 records were searchable by case number, individual name, or criminal-organization name and were described as kept indefinitely	**Very strong / contemporaneous Federal Register notice**
FBI file 245-IP-71386 is proven to have been an OCDETF/DAG-003 matter	**No**
Tinubu has been found in DAG-003/OCDETF data	**No**

Bottom Line After Supplement VII

The new material does not establish a secret immunity agreement, an OCDETF designation, or a Tinubu charging/declination record. Its significance is more technical and, for that reason, more defensible. The historical federal architecture now contains additional **independent administrative layers capable of preserving a case skeleton even when a routine substantive file is gone**.

Most important is the Criminal Division's permanent alphabetic general-name index covering 1980 forward. Unlike the ten-year Class 203 case-file schedule, this index was designed to retain a **name/subject reference, synopsis, and DJ case-file number** on a permanent basis. The fact that NARA later accessioned an older tranche of the same general-name-index universe demonstrates that archival transfer was not merely hypothetical. This materially strengthens the proposition that a Washington-side matter, if one existed, may be testable through metadata even where the underlying paper file did not survive.

The formal-immunity architecture likewise turns a broad theory into a narrower test. Statutory witness immunity had a defined CRM-022 request system, summary control data, a three-document authorization file, and straight number 84381. No Tinubu-specific record has been found, and formal immunity must not be conflated with ordinary cooperation or prosecutorial leniency. The correct consequence is therefore to **test a specific record trail rather than infer immunity from the absence of charges**.

Finally, JUSTICE/DAG-003 establishes that, in March 1992, DOJ was operating a Washington-based drug-task-force evaluation system that indexed federal task-force subjects by name and case number and was described as keeping records indefinitely. Because no evidence yet connects 245-IP-71386 to OCDETF/DAG-003, that system cannot be represented as part of the Tinubu investigation. It is nevertheless a legitimate additional repository whose relevance would rise sharply if a future document supplies the missing organizational join.

The Count-I procedural finding is similarly important but limited. Howell's opinion identifies the claims waived because processing was incomplete and does not identify the EOUSA charging-decision claim in that list. That makes the EOUSA branch's July 2024 posture more interesting than a simple unfinished-request narrative, but it still does not disclose what EOUSA found, processed, withheld, referred, or produced. **The September 2023 "potentially responsive records" therefore remain the central unresolved content question.**

Supplement VII — Primary / Official Sources

1. **Greenspan v. Executive Office for U.S. Attorneys et al., Complaint, No. 1:23-cv-01816 (D.D.C. June 12, 2023)** — identifies the March 23, 2023 EOUSA charging-decision request as Count I and includes EOUSA-2023-001637 / EOUSA-2023-002028 exhibits. https://www.scribd.com/document/670722399/FOIA-Lawsuit-Against-FBI-CIA-DEA-IRS-State-Dept-and-US-Attorneys-Regarding-Bola-Tinubu

1. **Greenspan v. Executive Office for U.S. Attorneys et al., Memorandum Opinion, ECF No. 48 (D.D.C. Apr. 8, 2025)** — describes the July 11, 2024 processing cutoff, the specific incomplete-processing waivers, and the August 2024 dismissal of EOUSA/IRS/State. https://law.justia.com/cases/federal/district-courts/district-of-columbia/dcdce/1%3A2023cv01816/256792/48/

1. **National Archives, Records Schedule N1-060-86-001 — Criminal Division, Mail, File and Records Unit** — general-name index cards; case/subject synopsis; DJ case-file number; permanent 1980-forward alphabetic hard-copy series. https://www.archives.gov/files/records-mgmt/rcs/schedules/departments/department-of-justice/rg-0060/n1-060-86-001_sf115.pdf

1. **Federal Register, Feb. 7, 2001 — NARA notice of transferred Privacy Act systems** — identifies NARA accession NN3-060-099-006 containing Criminal Division general-name index microfilm, 1930–1984. https://www.govinfo.gov/content/pkg/FR-2001-02-07/pdf/01-3102.pdf

1. **DOJ / Federal Register — JUSTICE/CRM-001, Criminal Division Index File Systems and Associated Records** — confirms alphabetic individual-name indices, associated Criminal Division cases/matters/records, and name-based retrieval. https://www.govinfo.gov/content/pkg/FR-2007-08-07/pdf/E7-15347.pdf

1. **DOJ, Federal Register, Dec. 11, 1987 — JUSTICE/CRM-022, Witness Immunity Records** — statutory-immunity request system, summary control data, retrieval variables, and retention description. https://www.justice.gov/sites/default/files/opcl/docs/52fr47182.pdf

1. **National Archives, Records Schedule N1-060-03-001 — Criminal Division / Office of Enforcement Operations / Witness Immunity Unit** — immunity-file contents, 84381 control number, later retention rule, and separate permanent Kastigar series. https://www.archives.gov/files/records-mgmt/rcs/schedules/departments/department-of-justice/rg-0060/n1-060-03-001_sf115.pdf

1. **National Archives, Records Schedule N1-060-88-011 — Straight Number Files** — 84381 Witness Immunity classification and historical disposition rules. https://www.archives.gov/files/records-mgmt/rcs/schedules/departments/department-of-justice/rg-0060/n1-060-88-011_sf115.pdf

1. **Federal Register, Vol. 57, No. 47, March 10, 1992 — JUSTICE/DAG-003, Drug Enforcement Task Force Evaluation and Reporting System** — contemporaneous subject/target categories, case-initiation/reporting data, name/case-number retrieval, and indefinite-retention statement. https://archives.federalregister.gov/issue_slice/1992/3/10/8470-8491.pdf

1. **Federal Register, Sept. 2013 — OCDETF system reorganization notice** — documents the renumbering/renaming of JUSTICE/DAG-003 as JUSTICE/OCDETF-001 following organizational transfer. https://www.govinfo.gov/content/pkg/FR-2013-09-16/pdf/2013-22370.pdf

SUPPLEMENT VIII — March–July 2024 EOUSA Documentary Gap, the Agbele Indiana-Criminal-Case Lead, and Archival Corrections

> **Scope note:** This supplement adds only findings developed after Supplement VII. It does **not** repeat the Count-I waiver analysis, the permanent Criminal Division general-name-index architecture, CRM-001, CRM-022, JUSTICE/DAG-003, PROMIS/LIONS, TRAC, or the already documented September 2023 EOUSA statement that it had identified "potentially responsive records." The purpose is narrower: to tighten the unresolved EOUSA chronology, record a newly identified Agbele-specific litigation lead without overstating it, and correct the archival assumptions surrounding a possible 1992 Northern District of Indiana criminal case.
>
> **Methodological rule: (A)** denotes facts established by a filed court record, docket entry, official archive finding aid, or official records source. **(B)** denotes a litigant's or agency's statement that is itself documented but is not thereby proven true on the merits. **(C)** denotes an inference, investigative hypothesis, or research lead. Negative documentary observations—such as the absence of a later EOUSA letter from a filed exhibit set—are not treated as proof that the missing document never existed.

PART 90 — The March 24, 2024 Second Amended Complaint Tightens the Public EOUSA Documentary Gap

90.1 Count I's filed exhibit chain still stopped in May 2023

On **March 24, 2024**, Greenspan filed the Second Amended Complaint, ECF No. 35, with **57 exhibits**. The public docket identifies Exhibits **1–8** as the documentary chain associated with the original EOUSA charging-decision request: the March 23, 2023 request and transmittal, EOUSA's March 24 response, the April 26 appeal, OIP's May 4 appeal decision, the May 8 follow-up, EOUSA's May 16 no-responsive-records letter, and Greenspan's May 18 appeal.

No post-September-2023 EOUSA production letter, referral notice, supplemental determination, or final response concerning Count I appears in that filed Exhibits 1–8 sequence.

Evidentiary classification (A): Very strong as to the composition of the filed ECF No. 35 exhibit set.

90.2 The omission is more informative because newer agency correspondence was added elsewhere

The same March 24 filing did not merely recycle the original 2023 complaint exhibits. The docket shows that Greenspan added later correspondence for other requests, including documents dated **December 2023, January 2024, and February 2024**. For example, the filed list includes a February 13, 2024 agency letter and related correspondence among Exhibits 49–51.

That makes the absence of a comparable later EOUSA Count-I letter more probative as a **public-document observation** than it would be if the complaint simply contained no recent agency correspondence at all.

90.3 What this narrows—and what it does not prove

Read together with Supplement VII's separate finding that Count I was not identified by Judge Howell among the claims waived because processing remained incomplete as of **July 11, 2024**, the March 24 exhibit set narrows the most important unexplained public-document interval to approximately:

March 24, 2024 → July 11, 2024.

This does **not** prove that EOUSA completed Count I during that interval. A later EOUSA letter could have existed but not been attached; a determination might have been communicated through counsel rather than appended to the complaint; or the procedural posture could have changed for another reason. The narrower defensible conclusion is:

> **By March 24, 2024, Greenspan's newly expanded 57-exhibit complaint still did not publicly supply the missing EOUSA production/final-response document that would explain the September 2023 "potentially responsive records"; by July 11, 2024, Count I was not identified by Howell as one of the claims waived for incomplete processing. The intervening period is therefore the highest-value remaining EOUSA documentary window.**

PART 91 — The Court's Status-Report Sequence Identifies the Missing EOUSA Checkpoints

91.1 December 2023: Howell required the parties to say whether disputes remained

The docket shows that the parties filed **ECF No. 33, Joint Status Report, on December 5, 2023**. On **December 7, 2023**, Judge Howell ordered the parties to file a further report by March 7, 2024 specifically advising the Court **whether any disputes remained** and, if so, proposing a schedule for further proceedings.

This is procedurally significant because EOUSA had already told the Court in September 2023 that potentially responsive records had been identified. By December, the Court was no longer merely asking for a processing estimate; it was directing the parties toward identifying any live disputes.

91.2 March and June 2024 are now the two critical missing full-text status reports

The docket records:

- **March 7, 2024 — ECF No. 34, Joint Status Report**;
- **March 11, 2024 — Howell again orders a report advising whether disputes remain**;
- **June 4, 2024 — ECF No. 38, Joint Status Report**;
- **June 6, 2024 — Howell again orders a later status report on whether disputes remain**;
- **August 8, 2024 — ECF No. 39, Joint Status Report and Proposed Briefing Schedule**, after which the case was narrowed for summary judgment.

The public docket metadata establishes the existence and timing of these reports but does not, in the material presently secured for this dossier, provide the complete text of ECF Nos. 34 and 38.

91.3 Investigative consequence

The highest-value EOUSA documents are therefore no longer an undefined universe of 2023–2024 correspondence. The immediate targets are now specifically:

1. **ECF No. 34 — March 7, 2024 Joint Status Report**;
2. **ECF No. 38 — June 4, 2024 Joint Status Report**;
3. any EOUSA production/final-response/referral correspondence generated between those reports and the **July 11, 2024 processing cutoff**.

A single sentence in either status report identifying Count I as complete, produced, withheld, referred, or otherwise resolved could materially close the remaining EOUSA chronology.

PART 92 — The Government Answered Greenspan's Cooperation Theory as an Evidentiary/FOIA Argument, Not with a Factual Denial

92.1 Greenspan expressly raised cooperation-for-non-indictment as a public-interest theory

In his summary-judgment memorandum, Greenspan described as a "crucial open question" whether DOJ and/or the FBI had **solicited Tinubu's cooperation with the investigation in exchange for his ability to return to Nigeria without a public indictment**.

This is a litigant's theory, not a factual finding. Its importance here is that the theory was squarely presented in the federal litigation rather than existing only in later media commentary.

92.2 The government's response invoked *Favish* and attacked the evidentiary showing

In ECF No. 43-1, the government reproduced Greenspan's cooperation argument and responded that an asserted public interest in exposing government wrongdoing could not rest on **"bare suspicion"** under *National Archives & Records Administration v. Favish*. The government argued that Greenspan had not produced evidence sufficient to warrant a reasonable belief that the alleged governmental impropriety might have occurred.

Evidentiary classification (A/B): The content of the government's filed legal argument is established; the underlying cooperation proposition remains unproven.

92.3 The precise journalistic significance

The government did **not**, in this portion of the briefing, establish a factual record finding that "Tinubu never cooperated," nor did the court adjudicate that cooperation occurred. The government's argument was instead that Greenspan's evidentiary showing was insufficient to invoke alleged government impropriety as the public-interest basis for overcoming privacy interests.

This distinction must not be exaggerated. A litigant can choose a legal argument without conceding the factual proposition it does not separately deny. The defensible statement is therefore:

> **When the cooperation-for-non-indictment theory was expressly presented, the government's published response attacked the sufficiency of the evidence under Favish rather than supplying a factual record resolving whether cooperation occurred. The issue therefore remained factually open, not affirmatively established.**

This reinforces—not replaces—the dossier's existing conclusion that the decisive evidence must come from prosecutor disposition data, cooperation records, FD-302s, or comparable contemporaneous records.

PART 93 — A "1992 Indiana Criminal Case" in Which Agbele Was Said to Have Been Indicted Appears in the Federal Litigation Record

93.1 ECF No. 43-1 reproduces the phrase from the August 2024 Joint Status Report

A newly isolated passage in the government's November 11, 2024 summary-judgment memorandum is highly relevant to the missing Agbele prosecutor-side skeleton. In describing the matters Greenspan preserved for summary judgment, the government quoted ECF No. 39 as including disputes about redactions and withholdings related to information allegedly publicly disclosed in:

"the 1992 Indiana criminal case that Agbele was indicted" and the **1993 civil forfeiture case in Illinois**.

The wording is grammatically awkward, but the litigation record plainly contains a reference to a **1992 Indiana criminal case** associated by the plaintiff with **Agbele's indictment**.

93.2 This is not yet proof that a specific Agbele indictment has been authenticated

No case number, indictment date, judge, AUSA, docket sheet, charging instrument, plea agreement, or judgment identifying that 1992 Indiana case has yet been secured in the present research set.

Accordingly, the evidentiary status must be split:

- **(A):** the filed federal briefing documents that the parties' August 2024 dispute referenced an alleged **1992 Indiana criminal case** in which Agbele was said to have been indicted;
- **(B/C):** the existence, exact identity, and contents of that criminal case remain unverified until the underlying docket or archived court file is located.

93.3 Why this lead is unusually important

If authenticated, this case could supply the first direct prosecutor-side chain for a central cooperator in the Tinubu/Akande investigation environment:

case number → division → AUSA → indictment → plea → cooperation/substantial assistance → sentencing → related-case numbers → investigative-agency cross-references.

Particular high-value targets would include:

- plea/cooperation agreement;
- sentencing memorandum and judgment;
- any **U.S.S.G. § 5K1.1** motion;
- any later **Rule 35** substantial-assistance filing;
- DEA/FBI/IRS investigative cross-references;
- references to Akande, Edwards, Tinubu, Compass Finance, or FBI file **245-IP-71386**.

This is now one of the highest-priority unresolved document leads in the dossier.

PART 94 — Archival Correction: NARA Chicago Does Not Yet Establish Custody of a 1992 Northern District of Indiana Criminal Case File

94.1 The online Hammond/Lafayette finding aid reaches 1992 at the index level, not at the criminal-file level

The National Archives at Chicago finding aid for the **Northern District of Indiana, Hammond Division at Lafayette** lists an **Index to Civil, Criminal, and Miscellaneous Cases, 1949–1992** (National Archives Identifier **5687056**). That makes the index potentially relevant to a 1992 case if the matter fell within that sub-office's coverage.

However, the same finding aid lists its **Criminal Case Files only through 1986** and Criminal Dockets only through 1983.

94.2 Other published Northern District of Indiana holdings also stop before 1992 for criminal case files

The published NARA Chicago finding aids presently reviewed show:

- South Bend Division criminal case files through **1988**;

- Fort Wayne Division criminal case files through **1988**;
- Hammond Division at Lafayette criminal case files through **1986**.

Thus, the earlier investigative assumption that NARA Chicago's public finding aids already demonstrated custody of the actual **1992 ND Indiana criminal case file** was too broad and is corrected here.

94.3 The correction does not make the Agbele case disappear

The absence of a 1992 criminal-file date span from these online finding aids does not prove that the case never existed. A 1992 file could remain with the district court, reside in a Federal Records Center, appear in a later accession not represented by the older public finding aid, or be recoverable through a docket/index or case-number lookup.

NARA's current accession reporting also confirms that **other contemporaneous Midwestern federal criminal case files survive at NARA Chicago**, including Northern District of Illinois/Chicago criminal case-file accessions covering **1988–1999** and **1988–1992**. This demonstrates survival of comparable-era federal criminal files, but it must not be misrepresented as proof that the missing 1992 ND Indiana Agbele file is already in NARA custody.

94.4 Corrected research path

The proper sequence is now:

1. authenticate the 1992 Indiana case number from ECF No. 39/underlying public disclosure;
2. search current ND Indiana docket/index resources by Agbele/Abele name variants;
3. query NARA Chicago using the case number and the **1949–1992 Hammond/Lafayette index** where applicable;
4. query the relevant Federal Records Center / court clerk if the 1992 criminal file has not yet been accessioned to NARA;
5. only after custody is established, request the indictment, plea, sentencing, and cooperation materials.

This is a materially stronger archival methodology than assuming the file is already physically in an identified NARA box.

PART 95 — A New 2026 Greenspan FOIA/APA Case Creates a Separate Monitoring Lead, but Its Tinubu Relevance Is Not Yet Established

95.1 New Northern District of California filing

Public docket metadata shows that Aaron Greenspan filed **Greenspan v. United States Department of Justice et al., No. 4:26-cv-07505**, in the U.S. District Court for the Northern District of California on **July 20, 2026**.

The named defendants include, among others, the **Department of Justice, EOUSA, FBI, State Department, Treasury, Department of Defense, ODNI, Secret Service, SEC, FDA, and Todd Blanche**. The docket categorizes the case within the FOIA/administrative-law context.

95.2 Strict limitation

The presently reviewed public docket summary does **not** establish that the new California case concerns Tinubu, Akande, Agbele, the 1991–1993 investigation, Criminal Division records, or the missing EOUSA Count-I material.

Accordingly, the case belongs in the dossier only as a **procedural monitoring lead**, not as evidence that Greenspan has already filed the Criminal-Division or legacy-metadata requests identified in this investigation.

95.3 Why it remains worth monitoring

Because the new action again names DOJ, EOUSA, and FBI, its complaint may eventually reveal whether Greenspan has pursued additional historical-record requests after the August 2024 dismissal of EOUSA from the D.D.C. case. The high-value test is therefore simple: obtain the July 20, 2026 complaint and determine whether any claim seeks Criminal Division, EOUSA legacy-system, historical prosecutor, or Tinubu-related material.

PART 96 — Evidentiary Upgrade Register for Supplement VIII

PROPOSITION	PRESENT ASSESSMENT
ECF No. 35 was filed March 24, 2024 with 57 exhibits	**Very strong / public docket**
Count-I Exhibits 1–8 still ended with the May 18, 2023 appeal chain	**Very strong / public docket exhibit list**

PROPOSITION	PRESENT ASSESSMENT
No later EOUSA Count-I production/referral/final letter appears in that filed exhibit sequence	**Very strong as a filed-document observation; not proof no such letter existed elsewhere**
Combined with the July 11, 2024 processing cutoff, this materially narrows the public EOUSA documentary gap	**Strong inference**
ECF Nos. 34 and 38 were Joint Status Reports filed March 7 and June 4, 2024	**Very strong / docket**
Their complete text has been secured and establishes what EOUSA did with Count I	**No — still unresolved in the present research set**
Greenspan expressly raised cooperation in exchange for avoiding public indictment as a public-interest theory	**Very strong as a filed litigant statement**
The government responded by invoking Favish and challenging evidentiary sufficiency	**Very strong as filed litigation position**
The government's response proves cooperation did not occur	**No**
The litigation record references a "1992 Indiana criminal case" in which Agbele was said to have been indicted	**Very strong that the reference appears in the filed briefing/JSR description**
A specific 1992 Agbele indictment/docket has now been authenticated	**No**
NARA Chicago's published Hammond/Lafayette index reaches 1992	**Very strong / official finding aid**
NARA Chicago's published Hammond/Lafayette criminal case files reach 1992	**No — published range ends in 1986**
Comparable-era N.D. Illinois criminal case files survive in NARA Chicago accessions	**Very strong / NARA accession reporting**
Greenspan filed N.D. Cal. Case No. 4:26-cv-07505 on July 20, 2026 naming DOJ/EOUSA/FBI among defendants	**Very strong / public docket metadata**
The new California case has been shown to concern Tinubu or the missing prosecutor-side records	**No**

Bottom Line After Supplement VIII

The latest research does not close the EOUSA content gap, but it **substantially compresses and operationalizes it**. The public filing made on March 24, 2024 still presented Count I through the same May-2023 EOUSA exhibit chain even while adding newer 2024 correspondence for other requests; by the July 11, 2024 processing cutoff, Count I was not identified among Howell's incomplete-processing waivers. The most productive remaining EOUSA search is therefore no longer "anything from late 2023 or 2024," but the specific **March 7 and June 4 Joint Status Reports plus any Count-I determination generated before July 11, 2024**.

The separate Agbele development may be even more important substantively. A filed government brief records that the August 2024 litigation issues included material allegedly disclosed in a **1992 Indiana criminal case in which Agbele was indicted**. That phrase is not enough to claim that the indictment has been found, but it is the first direct litigation-record lead pointing toward an identifiable criminal docket for Agbele. If authenticated, that docket could expose the prosecutor-side cooperation chain—AUSA, charges, plea, sentencing, § 5K1.1/Rule 35 material, and related matter numbers—that the investigation has so far had to reconstruct indirectly.

The archival picture is also now cleaner. NARA Chicago is a real repository for Northern District of Indiana court records, but its published finding aids do **not** establish that a 1992 ND Indiana criminal case file is already accessioned there. The correct approach is to use the litigation lead to obtain the case number first, then trace custody through the district court, indexes, Federal Records Center, and NARA rather than treating archival custody as already proven.

Finally, the government's *Favish* response should be read carefully. It shows that the cooperation theory was explicitly litigated and that the government's public answer focused on the plaintiff's lack of sufficient evidence, not that a contemporaneous prosecutor record has already resolved the factual question. This makes the missing prosecutor disposition and cooperation records more—not less—important, while preserving the central fairness rule of the dossier: **the absence of a public factual denial is not evidence that cooperation occurred.**

Supplement VIII — Primary / Official Sources

1. **FOIA Project docket, Greenspan v. EOUSA et al., No. 1:23-cv-01816 (D.D.C.)** — March 7 and June 4, 2024 Joint Status Report docket entries; March 24, 2024 Second Amended Complaint and full 57-exhibit docket list; August 8/13, 2024 procedural entries. https://foiaproject.org/case_detail/?case_id=36111&style=foia&title=on

1. **Defendants' Memorandum in Support of Cross-Motion for Summary Judgment and Opposition, ECF No. 43-1 (D.D.C. Nov. 11, 2024)** — reproduces Greenspan's cooperation-for-non-indictment public-interest argument and responds under *Favish*; also reproduces ECF No. 39's reference to the "1992 Indiana criminal case that Agbele was indicted." https://www.scribd.com/document/844969905/gov-uscourts-dcd-256792-43-1

1. **Greenspan v. EOUSA et al., Memorandum Opinion, ECF No. 48 (D.D.C. Apr. 8, 2025)** — procedural history and July 11, 2024 processing cutoff; confirms the summary-judgment disputes that remained after narrowing. https://law.justia.com/cases/federal/district-courts/district-of-columbia/dcdce/1%3A2023cv01816/256792/48/

1. **National Archives at Chicago — Records of U.S. District Court, Northern District of Indiana, Hammond Division at Lafayette** — index through 1992; published criminal case-file range through 1986. https://www.archives.gov/chicago/finding-aids/courts/us-courts-lafayette

1. **National Archives at Chicago — Northern District of Indiana, South Bend Division** — published criminal case-file range through 1988. https://www.archives.gov/chicago/finding-aids/courts/us-courts-south-bend

1. **National Archives at Chicago — Northern District of Indiana, Fort Wayne Division** — published criminal case-file ranges through 1988. https://www.archives.gov/chicago/finding-aids/courts/us-courts-fort-wayne

1. **National Archives — New Accessions** — identifies NARA Chicago RG 21 Northern District of Illinois/Chicago criminal-case-file accessions spanning 1988–1999 and 1988–1992, demonstrating survival of comparable-era federal criminal case files without proving custody of the alleged 1992 Indiana Agbele case. https://www.archives.gov/research/accessions

1. **Justia Docket — Greenspan v. United States Department of Justice et al., No. 4:26-cv-07505 (N.D. Cal.)** — filed July 20, 2026; identifies defendants and public docket status. https://dockets.justia.com/docket/california/candce/4%3A2026cv07505/474703

SUPPLEMENT IX — The 92 CR 113 Defendant Architecture, Agbele's Proven Cooperation Role, Historical EOUSA Search Standards, the June-2024 Federal Records Center Trace, and the Emerging Political Stakes of Disclosure

> **Scope note (added August 25, 2026):** This supplement adds only findings that materially extend Parts 1–96. It does not repeat the already established fact that N.D. Indiana No. 92 CR 113 was the Lee Andrew Edwards prosecution, the previously documented August 20, 1991 indictment date, the basic EOUSA/PROMIS/LIONS architecture, or the existing FBI/DEA/EOUSA FOIA chronology. Instead, it sharpens those findings by reconstructing the indictment/cooperation structure more closely, identifying historical search methods actually used by EOUSA and N.D. Illinois in other FOIA cases, preserving a June-2024 Federal Records Center production trace not yet recovered in primary form, and documenting a new public intervention by former Nigerian Chief of Army Staff Tukur Buratai concerning the consequences of disclosure.
>
> **Methodological rule:** The dossier's A/B/C classification remains controlling. A judicial opinion establishes what the court record says; a litigant's FOIA description establishes what the requester alleged or sought, not the truth of every characterization in the request; a newspaper report quoting an unavailable filing is treated as a secondary reproduction until the underlying filing is independently secured; and political arguments against disclosure establish the speaker's position, not the contents of the withheld records. No cumulative pattern below is to be converted into a criminal conviction, a proven informant relationship, or a proven governmental cover-up without the missing primary record.

PART 97 — The Original EOUSA Request Tied Its Charging-Decision Theory Directly to 2:92-cr-00113-RL

97.1 The exact request language is more specific than a general search for old charging records

The filed exhibit containing **EOUSA-2023-001637** shows that Aaron Greenspan did not merely ask whether Tinubu or Mueez Akande had ever been considered for prosecution in the abstract. His March 23, 2023 request expressly sought charging-decision records for **1991–1993** from the Northern Districts of Illinois and Indiana and stated that the two men had been discussed in the 1993 IRS affidavit but **"were not charged in Northern District of Indiana Case No. 2:92-cr-00113-RL."**

Part 75 already established independently that **92 CR 113** was the Lee Andrew Edwards heroin/CCE prosecution. The new significance of the request exhibit is therefore narrower: it confirms that the requester deliberately used that exact Indiana docket as a prosecutor-side comparison point when asking EOUSA to locate charging-decision records.

Evidentiary classification (A/B): The wording of the request and the docket number are documented in the filed FOIA exhibit. The proposition that Tinubu/Akande should have been charged in that case, or that their absence reflects a particular declination decision, remains the requester's theory unless supported by a prosecutor record.

97.2 The August 1991 indictment date imposes a crucial limit on the theory

The Seventh Circuit states that the federal grand jury returned the multi-count indictment against Edwards and fourteen others on **August 20, 1991**. Tinubu's key documented interviews and the freezing of his accounts occurred later, in **January 1992**.

This chronology matters. Tinubu's absence from the **original August 1991 indictment** cannot, standing alone, prove that prosecutors made a post-interview 1992 or 1993 decision to decline charges against him. The original indictment predated the January 1992 Tinubu interview/freeze sequence.

The proper next question is therefore more exact:

> **After the January 1992 investigative developments, was there a superseding indictment, related criminal matter, new referral, grand-jury presentation, or documented decision not to add Tinubu/Akande to the Edwards prosecution or another matter?**

Until that later charging layer is reconstructed, "not charged in 92 CR 113" is a useful join key but not itself a proven declination event.

PART 98 — The Published Edwards Record Establishes Agbele as a DEA-Arrested Supplier Who Cooperated Against Edwards

98.1 Agbele was not merely a name in the 1993 civil affidavit

The Seventh Circuit's 1996 opinion supplies a criminal-case anchor independent of the Moss forfeiture affidavit. At Edwards's sentencing, **DEA Agent Vincent Balbo** testified that he had interviewed two of Edwards's heroin suppliers, **Raymond Davis and Abiodun Agbele**. The opinion states that Balbo interviewed Agbele in **October 1991** and that Agbele reported selling Edwards **463.5 grams of white heroin** during 1989 and early 1990. The sentencing court used the Davis/Agbele evidence in calculating the drug quantity attributable to Edwards.

The same opinion records that Edwards attacked Davis's and Agbele's reliability on the ground that they were **cooperating witnesses** seeking favorable treatment. The Seventh Circuit held that their accounts possessed sufficient indicia of reliability because they were corroborated by other evidence, including testimony from Jimmie and Lorri Edwards.

98.2 Footnote 9 is an unusually direct cooperation statement

The opinion's footnote 9 states that, after Edwards named **Davis, Abiodun, Burrell, and Matthews** as heroin suppliers, **DEA arrested Davis and Abiodun and they cooperated with the government in its prosecution of Edwards**.

That point is now stronger than a general inference from the 1993 Moss affidavit. It is an appellate-court record expressly describing Agbele as a DEA-arrested supplier who cooperated in a federal prosecution.

What this proves (A): Agbele was a documented supplier in the Edwards evidentiary record, was arrested by DEA, and cooperated with the government in the Edwards prosecution.

What it does not prove: It does not establish the terms of Agbele's cooperation, whether he had a written plea/proffer/non-prosecution agreement, what consideration he received, whether he testified before a grand jury, whether he was separately indicted, or whether his cooperation concerned Tinubu beyond the statements attributed to him in the Moss affidavit.

PART 99 — The "Agbele Was Indicted" Litigation Shorthand Is Now in Tension With the Published Appellate Record

99.1 The indictment universe was larger and more structured than previously reconstructed

The Seventh Circuit's separate **Kellum & Durr** opinion states that a federal grand jury returned a **39-count indictment against Flakes Kellum, Lynetta Durr, and thirteen others** — fifteen defendants in total — arising from the Gary narcotics enterprise.

The Edwards opinion separately explains that Edwards faced **three conspiracy counts**. It identifies:

- **Count One:** a conspiracy involving Edwards and Robert Burrell;
- **Count Two:** a conspiracy involving Edwards and Robert Matthews; and
- **Count Three:** a January 1986–October 1990 conspiracy expressly quoting Edwards together with twelve persons identified as "defendants herein": James Barefield, Pheneather Buchanan, James Davis, Lynetta Durr, Lorri Edwards, Willie Edwards Jr., Brett Guyton, Flakes Kellum, Ella Lawrence, Willie MacIntosh, Rosetta Pirtle, and Willie Word.

Agbele is **not** among the names expressly quoted in Count Three.

99.2 Why this creates a real but not yet dispositive contradiction

Supplement VIII preserved the later FOIA-litigation phrase referring to the **"1992 Indiana criminal case that Agbele was indicted."** The published appellate record, by contrast, repeatedly describes Agbele as a heroin supplier who was arrested and cooperated against Edwards and does not place him among the expressly quoted Count-Three defendants.

That is now a genuine documentary tension. It is not yet sufficient to conclude that the later FOIA filing was wrong, because the appellate opinions do not reproduce the complete original indictment and may omit defendants, severed counts, superseding instruments, or related charging documents. The numerical descriptions themselves are not perfectly transparent: **Kellum & Durr** describes a fifteen-defendant indictment, while the excerpted Count Three in **Edwards** expressly names Edwards plus twelve others.

A plausible explanation is that other counts, defendants, severances, or later instruments account for the difference, but the dossier must not choose among those possibilities without the charging papers.

99.3 The original and superseding indictments are now evidence-critical, not merely archival curiosities

The next document needed to resolve this point is the actual **August 20, 1991 indictment**, together with every superseding indictment, severance order and defendant docket sheet. The narrow questions are:

1. Was Abiodun Agbele ever named as a defendant in 92 CR 113 or a predecessor/superseding instrument?
2. If yes, what count, disposition, plea and sentence applied?
3. If not, was his arrest followed by a separate case, a cooperation/non-prosecution disposition, or no federal charging instrument at all?
4. Did any later charging decision occur after Tinubu's January 1992 interviews?

A clean answer would materially alter the prosecutor-side reconstruction because it would show whether Agbele's cooperation operated **inside a charged-defendant framework or outside it**.

PART 100 — Historical FOIA Cases Show What a Deep EOUSA/USAO Search for Old Prosecutor Records Can Actually Look Like

100.1 Willis v. DOJ: PROMIS, LIONS, Federal Records Center indices and a district-wide staff search

A particularly useful comparator is **Willis v. United States Department of Justice, 581 F. Supp. 2d 57 (D.D.C. 2008)**. In searching for historical prosecutor records at EOUSA's request, the U.S. Attorney's Office for the Western District of Missouri did substantially more than run a single contemporary name query. The court records that the office:

- performed automated searches of **PROMIS** and **LIONS**;
- reviewed **Federal Records Center indices**;
- sent a **district-wide "global email"** asking staff to search for the files; and
- after an administrative appeal, conducted another search documented through multiple search memoranda.

The district court treated those documented efforts as evidence of an extensive and reasonable FOIA search.

100.2 Ford v. DOJ is even more relevant because it involved the Northern District of Illinois itself

In **Ford v. Department of Justice**, a later D.D.C. FOIA case concerning records from the **Northern District of Illinois**, the USAO/ILN FOIA contact searched:

- **LIONS**;
- the Northern District of Illinois **CM/ECF** system;
- the older **PROMIS** database; and
- the USAO/ILN **microfiche** system,

using variations of the requester's name. Those searches identified the criminal caption, court case number and the **lead Assistant U.S. Attorney**, after which the FOIA contact obtained responsive records from the AUSA.

This is an unusually valuable comparator because it demonstrates that the same U.S. Attorney's Office searched in Greenspan's 2023 Tinubu/Akande request has, in documented FOIA practice, used **legacy PROMIS and microfiche in addition to modern systems** to reconstruct an older criminal case.

100.3 What these comparators do and do not establish about the May 16, 2023 Tinubu/Akande search

The May 16, 2023 EOUSA form letter says only that searches in **N.D. Illinois and N.D. Indiana** revealed no responsive records. It does not disclose the systems, search terms, archives, aliases, matter numbers, microfiche, Federal Records Center indices, or staff consulted.

The Willis/Ford cases do **not** prove that the 2023 search was legally inadequate. Different requests, record ages and office circumstances can justify different methods, and FOIA adequacy is evaluated on the search reasonably calculated to locate the requested records rather than on whether the search succeeds.

They nevertheless create a concrete evidentiary checklist that did not exist before:

> **Did the 2023 N.D. Illinois/N.D. Indiana search include historical PROMIS, LIONS/migrated data, microfiche or card indices, Federal Records Center indices, relevant AUSA/staff inquiries, aliases, 92 CR 113, 93 C 4483, or investigative file identifiers?**

The absence of this methodology from the one-page May 16 response becomes more significant because DOJ's own litigated search practices show that those legacy methods were real and usable.

100.4 Additional FBI comparator: a later litigation search can reveal cross-references missed by an initial main-file search

A separate federal FOIA opinion, **Moffat v. U.S. Department of Justice**, documents an FBI practice at that time in which an initial administrative search focused on main files, while a more thorough post-complaint search included cross-references. In that case, the additional cross-reference search located records that the earlier search had not returned.

This does not establish the FBI's present-day policy or prove anything was missed in Tinubu's case. Its narrower relevance is methodological: **a no-hit at one search stage does not logically establish that every cross-reference or legacy retrieval path was searched**, and the exact methodology matters when evaluating historical-record results.

PART 101 — A June 2024 Secondary Reproduction Supplies a Concrete Federal Records Center Trace for Edwards and Akande

101.1 West Africa Weekly linked directly to the June Joint Status Report

A June 10, 2024 West Africa Weekly report on the litigation hyperlinks the underlying **Joint Status Report** to a PlainSite download URL. Although that PlainSite file is no longer retrievable through the present web cache, the link exposes an exact internal document identifier:

PlainSite document ID 330297846

This is now a useful recovery key for archive mirrors, cached copies and future PlainSite access.

101.2 The reported DEA passage contains precise page counts and a repository

The article reproduces a highly specific DEA passage attributed to the Joint Status Report: DEA reportedly found no responsive records at its field offices but retrieved **235 pages concerning Lee Andrew Edwards** and **41 pages concerning Mueez Akande** from the **Federal Records Center**. The article further reports that DEA had sent its responsive material to another agency for consultation and expected to begin production after the consultation returned.

If the quotation is accurate, it is important for two reasons:

1. it demonstrates that negative field-office searches did not end the historical search; an **FRC retrieval produced hundreds of pages** from the same investigation network; and
2. it shows a surviving **Akande-specific archival record set** of at least 41 pages within DEA's processing universe as of June 2024.

101.3 Evidentiary classification must remain below primary-file status until ECF 38 is recovered

The underlying June 4, 2024 Joint Status Report has not yet been independently retrieved in this research set. West Africa Weekly contains other chronology/characterization errors in the same article, so the report cannot simply be treated wholesale as a substitute for the court filing.

Accordingly:

- the existence of the WAW article and its exact PlainSite link is **documented**;
- the 235/41-page passage is a **reported reproduction of a primary filing (B / high-value secondary trace)**;
- the exact DEA page counts and consultation status should be upgraded to **Category A only after ECF 38 / document 330297846 is recovered and checked directly**.

This distinction is essential because the numbers are potentially highly probative but remain one document-recovery step short of primary verification.

PART 102 — Buratai's August 2026 Intervention Makes the Political Consequences of Disclosure an Explicit Part of the Public Record

102.1 A former Army Chief publicly argued against disclosure on national and electoral grounds

On **August 23, 2026**, former Chief of Army Staff and former Nigerian Ambassador **Lt. Gen. Tukur Yusufu Buratai (ret.)** publicly circulated a position paper titled **"Nigeria First: A Case for Protecting National Sovereignty and Dignity — A Patriotic and Non-Partisan Perspective."** The Guardian Nigeria and Vanguard both reported the intervention, and a full reproduction of the paper is publicly available.

Buratai's argument was not limited to technical FOIA privacy doctrine. He expressly warned that release of Tinubu-related historical U.S. records could damage Nigeria's international reputation, economic interests and national image and could give foreign actors **"an unprecedented influence over the outcome of Nigerian elections."** He urged diplomatic engagement with the United States and urged Tinubu's legal team to use available legal arguments against disclosure.

102.2 Buratai also expressly disclaimed immunity from accountability

For balance, Buratai stated that his position should **not** be understood to mean that leaders are immune from accountability. His argument was instead that accountability should occur through mechanisms he regarded as compatible with Nigerian sovereignty and the dignity of the office.

That qualification matters. His paper is therefore best characterized as an argument **against foreign disclosure because of national/electoral/reputational consequences**, not as an explicit argument that wrongdoing should never be investigated.

102.3 Buratai is a politically aligned former official, not the Nigerian state speaking through an official filing

The intervention must not be mislabeled as a formal position of the Nigerian government. Buratai is a former service chief and former ambassador. In May 2026 he publicly described himself as a **loyal, card-carrying APC member** and stated that he remained fully supportive of the Tinubu government; later that month he publicly praised Tinubu's administration.

That political alignment is relevant context when assessing the intervention. It does not negate his argument, but it means his paper should not be presented as a neutral expert assessment or as proof that the Nigerian state possesses inside knowledge of the withheld U.S. files.

102.4 What the intervention actually adds to the evidence

Buratai's statement does **not** establish that:

- he has seen the FBI/DEA/EOUSA records;
- the records prove Tinubu committed a crime;
- Nigerian officials know the contents of sealed U.S. filings;
- the Nigerian government directed him to speak; or
- the United States is withholding records in order to protect Nigeria's government.

What it **does** establish is politically significant in a narrower way: a prominent former Nigerian security and diplomatic official, openly supportive of Tinubu, has now placed **the anticipated reputational and 2027 electoral consequences of disclosure** at the center of a public argument for resisting release.

That moves the political stakes from speculation by outside critics into an on-record argument made by a senior former establishment figure himself.

102.5 Evidentiary upgrade — a confirmed political anti-disclosure fact

The evidentiary status can now be stated more firmly than in earlier versions of this dossier. **It is no longer speculative that a prominent Tinubu-aligned Nigerian political and security figure wants the U.S. records withheld from public release.** Buratai's own published argument expressly urges resistance to disclosure and identifies potential harm to Nigeria's reputation, economic interests and the **2027 electoral environment** as reasons for doing so.

This is therefore a **confirmed political anti-disclosure fact**, not merely an inferred motive: a former Nigerian Chief of Army Staff and ambassador, who has publicly reaffirmed his loyalty to Tinubu and the APC, has openly argued against release of the records because of the consequences he believes disclosure could produce.

A second, separate documented fact reinforces the existence of resistance to disclosure: **Tinubu himself has participated in the U.S. FOIA litigation to protect his interests and joined the government's August 2026 request for additional time in the disclosure proceedings.** The legal rationale advanced by Tinubu and the political rationale advanced by Buratai are distinct and should not be conflated, but both are part of the documented anti-disclosure posture surrounding the records.

The remaining boundary is equally important. The present record does **not** establish that Buratai was formally instructed by the Nigerian government to make his intervention, nor does it establish a cabinet, presidency, foreign-ministry or other official Nigerian-state directive ordering that the U.S. records be suppressed. Accordingly, the strongest accurate formulation is:

> **It is established that Tinubu himself has legally acted to protect his interests in the disclosure litigation and that a senior, openly Tinubu-aligned former Nigerian Army Chief and ambassador has publicly opposed release because of the anticipated reputational, national and 2027 electoral consequences. This establishes a documented political anti-disclosure interest within Tinubu-aligned Nigerian power circles; it does not yet establish a formal Nigerian-government directive.**

PART 103 — Three Distinct Anti-Disclosure Rationales Now Exist and Must Not Be Collapsed Into One Conspiracy

The public record now contains three analytically different reasons advanced by different actors for limiting or resisting disclosure:

1. **FBI / U.S. law-enforcement rationale:** protection of personal privacy, confidential-source information, investigative techniques/procedures, and safety interests under the cited FOIA exemptions and the requested ex parte/in camera process.
2. **Tinubu's personal litigation rationale:** protection of his own interests, including privacy/confidentiality arguments and his participation in the FOIA litigation as intervenor.
3. **Buratai's political/national-interest rationale:** concern that disclosure could damage Nigeria's reputation, economic interests, sovereignty narrative and the 2027 electoral environment. His published intervention makes opposition to release on these political grounds an **affirmatively documented position**, not an inferred motive.

The third category should therefore now be treated as a **confirmed political anti-disclosure position within Tinubu-aligned Nigerian power circles**, while retaining the narrower caveat that Buratai has not been shown to be acting under a formal Nigerian-government mandate.

This convergence is journalistically notable because opposition to full disclosure now comes from actors invoking **different interests**. It would nevertheless be methodologically wrong to treat the three rationales as proof that all actors are protecting the same hidden fact or acting pursuant to a common agreement.

The defensible conclusion is narrower:

> **The stakes attached to disclosure are demonstrably multi-layered — law-enforcement, personal/legal, and political/reputational — while the underlying withheld content remains unresolved.**

That is itself an important reason why the primary documents, search declarations, page counts, indexes and disposition metadata matter more than speculation about motive.

PART 104 — The 2003 Confidential Cable Shows High-Level U.S. Engagement and Tinubu's Vice-Presidential Ambition While the Embassy Was Tracking the Forfeiture Controversy

104.1 A previously under-emphasized sentence in 03ABUJA280

Part 63 already established that confidential cable **03ABUJA280_a** records Ambassador Howard Jeter's January 24, 2003 meeting with Tinubu and that the Embassy's comment section was aware of the $460,000 forfeiture/money-laundering/narcotics controversy.

A separate sentence in the same cable materially sharpens Tinubu's political position at that moment. During discussion of Atiku Abubakar and the PDP power struggle, the cable records that Tinubu **"conceded that if Atiku himself had decided to run, Tinubu was planning to be Atiku's Vice Presidential running mate."**

104.2 Why the juxtaposition is notable

The same confidential diplomatic record therefore places two facts in close proximity:

- U.S. diplomats were internally tracking the forfeiture controversy and the allegations surrounding Tinubu's U.S. past; and
- Tinubu was speaking candidly with the U.S. Ambassador about extremely high national political ambitions, including a contemplated vice-presidential role with Atiku.

This is a stronger historical picture than a simple narrative that the scandal had isolated Tinubu from U.S. diplomatic engagement. It plainly had not prevented him from functioning as a significant political interlocutor with the U.S. Mission by 2003.

104.3 The finding does not prove U.S. sponsorship, protection or intelligence use

The cable does **not** show that the United States encouraged Tinubu to run, selected him as a political partner, protected him from prosecution, or derived intelligence/law-enforcement value from him. Ambassadors routinely meet important governors, opposition figures and power brokers, including controversial ones.

The proper significance is therefore historical rather than conspiratorial: **U.S. diplomatic officials knew of the controversy and nevertheless continued substantive, high-level political engagement with Tinubu as an important Nigerian actor.** Why the earlier U.S. criminal investigation produced civil forfeiture but no public personal indictment remains a separate prosecutor-side question that the cable does not answer.

PART 105 — Integrated Public-Accountability Assessment: The Unresolved Questions Are Now Substantial, Not Merely Partisan

105.1 The cumulative record justifies serious scrutiny without converting suspicion into guilt

The dossier has reached a point where the unresolved U.S. record cannot fairly be dismissed as merely an internet rumor or a modern partisan invention. Among the documentary anchors now established are:

- a real 1993 federal civil forfeiture in which **$460,000** was forfeited under the stated narcotics/money-laundering statutory framework;
- the sworn Moss affidavit documenting the investigators' allegations and materially inconsistent statements attributed to Tinubu in January 1992;

- an exact FBI Drug Investigative Task Force file identifier and a FOIA request specifically seeking Tinubu **FD-302 interview reports** from that file;
- judicially documented FBI/DEA investigative activity in the underlying narcotics network;
- an appellate-court record establishing that Agbele was a DEA-arrested supplier who cooperated against Edwards;
- a real prosecutor-side architecture in which referrals, investigations, declinations and cooperation-based declination reasons were administratively tracked;
- an unresolved EOUSA transition from a district-office no-records response to a later representation that potentially responsive records had been identified;
- present-day U.S. withholding claims invoking confidential-source, technique and safety interests; and
- a new public intervention by a prominent former Nigerian security official warning specifically of reputational and electoral consequences if records are released.

Taken together, these facts make the unresolved charging/disposition question a **legitimate and substantial public-accountability issue for a sitting head of state**.

105.2 What a critical but fair journalistic conclusion may now say

A defensible critical formulation is:

> **The public record contains enough authenticated contradictions, investigative contacts, financial-forfeiture facts and unresolved prosecutor-side gaps to justify sustained scrutiny of Tinubu's historical conduct and of the institutional decisions that resulted in civil forfeiture without a publicly explained personal criminal charging outcome. The remaining questions are material to public evaluation of a sitting president's judgment, candor and fitness for office, even though the existing record does not establish a U.S. criminal conviction or prove a secret cooperation/protection arrangement.**

This is materially stronger than saying merely that "allegations exist." It recognizes that several core events are now primary-record facts. It is also materially narrower than declaring Tinubu criminally guilty or constitutionally unfit as an established fact.

105.3 Why the political consequence cannot substitute for the missing evidence

Buratai's warning that disclosure could affect the 2027 election shows that at least one prominent Tinubu-aligned former official regards the records as potentially consequential. It does not tell us whether that expectation is based on knowledge of the records or simply on the damaging nature of the already public allegations.

Likewise, the FBI's secrecy arguments establish that the remaining disclosure dispute implicates protected law-enforcement interests; they do not identify whose confidential-source information is protected or prove that Tinubu was himself a source.

The correct investigative discipline remains unchanged: **political anxiety about disclosure is a clue to significance, not proof of content.** The decisive evidence remains the actual EOUSA disposition trail, Criminal Division index/matter data, Agbele charging/cooperation records, and Tinubu FD-302 metadata/content to the extent lawfully releasable.

105.4 Competing explanations that remain open

At least four broad explanations remain compatible with the present record:

1. **ordinary evidentiary/prosecutorial explanation** — investigators examined Tinubu, but evidence did not support or justify a personal prosecution;
2. **civil-resolution strategy** — authorities prioritized asset forfeiture and financial recovery rather than a personal criminal case;
3. **cooperation or assistance** — Tinubu supplied information or assistance that influenced prosecutorial treatment, formally or informally;
4. **other institutional/policy considerations** — jurisdiction, agency priorities, prosecution of other targets, legal limitations, or other factors shaped the outcome.

The current evidence does not permit the dossier to select one conclusively. The purpose of the next research stage is to obtain the prosecutor-side metadata capable of discriminating among them.

PART 106 — Evidentiary Upgrade Register for Supplement IX

PROPOSITION	PRESENT ASSESSMENT
Greenspan's original EOUSA request expressly used N.D. Indiana No. 2:92-cr-00113-RL as the case in which he said Tinubu/Akande were not charged	**Very strong as filed FOIA-request wording; the charging implication is the requester's characterization**

PROPOSITION	PRESENT ASSESSMENT
The original Edwards multi-defendant indictment was returned August 20, 1991, before Tinubu's January 1992 interview/freeze sequence	**Very strong / Seventh Circuit opinion**
Tinubu's absence from that original August 1991 indictment proves a later declination	**No**
DEA Agent Balbo interviewed Agbele in October 1991 regarding heroin supplied to Edwards	**Very strong / Seventh Circuit opinion**
DEA arrested Agbele and he cooperated with the government in the prosecution of Edwards	**Very strong / Seventh Circuit opinion, footnote 9**
Agbele's cooperation terms, plea, immunity or consideration have been recovered	**No**
Kellum & Durr describes a 39-count indictment against fifteen defendants	**Very strong / Seventh Circuit opinion**
The Edwards opinion's quoted Count Three expressly lists Agbele as a defendant	**No**
The later FOIA phrase that Agbele "was indicted" is conclusively false	**No — original/superseding charging instruments still required**
Willis shows an EOUSA-directed historical search using PROMIS, LIONS, FRC indices and a district-wide staff inquiry	**Very strong / D.D.C. judicial opinion**
Ford shows N.D. Illinois itself searching LIONS, CM/ECF, PROMIS and microfiche and identifying a lead AUSA	**Very strong / D.D.C. judicial opinion**
These comparators prove the May 2023 Tinubu/Akande EOUSA search was inadequate	**No — they establish available/search-used methods, not what was required in this particular request**
A June 2024 report reproduces a DEA statement of 235 Edwards pages and 41 Akande pages retrieved from the Federal Records Center	**Strong secondary trace; primary ECF 38 still required**
PlainSite document ID 330297846 is the linked June-2024 JSR recovery key	**Very strong as hyperlink metadata from the article**
Buratai publicly argued against release because it could harm Nigeria's reputation and influence the 2027 electoral environment	**Very strong / confirmed political anti-disclosure fact**
Buratai is a current authorized spokesman for the Nigerian government in the U.S. FOIA litigation	**No**
Buratai has publicly described himself as a loyal APC member and supporter of the Tinubu government	**Very strong / his public May 2026 statement as reported**
Buratai's intervention proves he knows the contents of the withheld U.S. records	**No**
Cable 03ABUJA280 records Tinubu saying he planned to be Atiku's VP running mate if Atiku had run	**Very strong / contemporaneous confidential diplomatic cable**
The same cable proves the U.S. sponsored or protected Tinubu	**No**
The cumulative record is sufficient to justify serious public-interest scrutiny of the unexplained charging/disposition outcome	**Strong journalistic/public-accountability assessment; not a criminal adjudication**

Bottom Line After Supplement IX

The latest evidence sharpens the investigation in three important ways.

First, **Agbele is no longer merely an associate described in a civil forfeiture affidavit**. A federal appellate opinion expressly records that DEA arrested him, interviewed him as a heroin supplier, and that he cooperated with the government in the Edwards prosecution. At the same time, the published appellate record does not straightforwardly support the later FOIA shorthand that Agbele "was indicted" in the Indiana case. The original and superseding charging instruments are therefore now indispensable evidence: they can determine whether his cooperation followed a formal charge, operated through a separate matter, or occurred without a public indictment.

Second, the EOUSA no-records issue has acquired a concrete search-method benchmark. **Willis** and especially **Ford** demonstrate that historical USAO searches could involve PROMIS, LIONS, Federal Records Center indices, microfiche, name variants, staff inquiries and identification of the lead AUSA. This does not prove the 2023 Tinubu/Akande search was defective, but it makes a methodology-free one-page result impossible to treat as if it documented an exhaustive search of every historically available route. The still-missing search memorandum/declaration is therefore a substantive evidentiary gap, not administrative trivia.

Third, the disclosure controversy now contains a **confirmed political anti-disclosure fact**. Buratai did not merely speculate about possible consequences; he publicly argued against release and expressly relied on potential reputational, national and **2027 electoral consequences** as reasons for resisting disclosure. Because he is a former Nigerian Chief of Army Staff and ambassador who has publicly reaffirmed his loyalty to Tinubu and the APC, this establishes documented opposition to disclosure within Tinubu-aligned Nigerian

power circles. It does **not** prove hidden guilt, inside knowledge, or a formal Nigerian-government directive. In parallel, the U.S. government invokes law-enforcement confidentiality/safety interests and Tinubu invokes personal legal interests. Those distinct rationales should be examined separately rather than merged into a conspiracy theory.

The cumulative record is consequently stronger than a collection of allegations but still incomplete at the decisive point. **The central missing document remains the prosecutor-side explanation for why the investigation and forfeiture record did not produce a publicly identified personal criminal charging outcome for Tinubu.** The evidence now supplies multiple credible routes to that answer; it does not yet supply the answer itself.

Supplement IX — Primary / High-Value Sources

1. **Greenspan v. EOUSA et al., Complaint and Exhibits, No. 1:23-cv-01816 (D.D.C.)** — filed EOUSA-2023-001637 request giving the date range, names and the requester's express reference to N.D. Indiana Case No. 2:92-cr-00113-RL. https://www.scribd.com/document/670722399/FOIA-Lawsuit-Against-FBI-CIA-DEA-IRS-State-Dept-and-US-Attorneys-Regarding-Bola-Tinubu

1. **United States v. Lee Andrew Edwards, 77 F.3d 968 (7th Cir. 1996)** — confirms N.D. Indiana No. 92 CR 113; August 20, 1991 indictment; Counts One/Two/Three architecture; Agent Balbo's Agbele interview; footnote 9 statement that DEA arrested Davis and Agbele and they cooperated in Edwards's prosecution. https://law.justia.com/cases/federal/appellate-courts/F3/77/968/638052/

1. **United States v. Kellum & Durr, 42 F.3d 1087 (7th Cir. 1994)** — describes the thirty-nine-count indictment against Kellum, Durr and thirteen others and the Gary narcotics conspiracy. https://law.justia.com/cases/federal/appellate-courts/F3/42/1087/604411/

1. **Willis v. United States Department of Justice, 581 F. Supp. 2d 57 (D.D.C. 2008)** — EOUSA-directed historical search using PROMIS, LIONS, Federal Records Center indices, district-wide staff inquiry and renewed searches after appeal. https://case-law.vlex.com/vid/willis-v-united-states-888511563

1. **Ford v. Department of Justice et al., No. 1:15-cv-00808 (D.D.C.), Memorandum Opinion** — documents N.D. Illinois FOIA searches of LIONS, CM/ECF, PROMIS and USAO/ILN microfiche and identification of the lead AUSA. https://cases.justia.com/federal/district-courts/district-of-columbia/dcdce/1%3A2015cv00808/172061/36/0.pdf

1. **Moffat v. U.S. Department of Justice** — historical comparator documenting a more thorough post-complaint FBI cross-reference search that located records not returned by earlier administrative searches; cited only as methodology context, not as proof of current FBI policy. https://www.casemine.com/judgement/us/5914f18dadd7b0493497bb81

1. **West Africa Weekly, June 10, 2024 — report linking the June Joint Status Report** — reproduces the DEA 235-page Edwards / 41-page Akande Federal Records Center passage and links the now-unavailable PlainSite JSR as document ID 330297846. Treated as a secondary reproduction pending recovery of ECF 38. https://westafricaweekly.com/u-s-court-sets-new-date-on-motion-to-release-tinubus-records-with-fbi-cia-others/

1. **The Guardian Nigeria, Aug. 23, 2026 — Buratai warns Nigerians against foreign meddling in Tinubu allegations** — reports Buratai's verified-page position paper and his national-image, sovereignty, economic and electoral arguments. https://guardian.ng/news/buratai-warns-nigerians-against-foreign-meddling-in-tinubu-allegations/

1. **Vanguard, Aug. 23, 2026 — Buratai urges Nigerians to defend national dignity amid Tinubu documents case** — independent reporting of the same intervention. https://www.vanguardngr.com/2026/08/buratai-urges-nigerians-to-defend-national-dignity-amid-tinubu-documents-case/

1. **Buratai position paper reproduction — "Nigeria First: A Case for Protecting National Sovereignty and Dignity"** — full public text of the argument; used as a statement by Buratai, not as evidence of the withheld records' contents. https://societyherald.com.ng/nigeria-first-a-case-for-protecting-national-sovereignty-and-dignity/

1. **Tribune Online, May 7, 2026 — Buratai reaffirms loyalty to Tinubu/APC** — records Buratai's statement that he remained a loyal card-carrying APC member and supporter of the Tinubu government, relevant to assessing the political context of his later disclosure intervention. https://tribuneonlineng.com/2027-buratai-denies-backing-opposition-coalition-reaffirms-loyalty-to-tinubu-apc/

1. **WikiLeaks / Public Library of U.S. Diplomacy, Cable 03ABUJA280_a** — records Ambassador Jeter's Jan. 24, 2003 discussion with Tinubu, Tinubu's contemplated Atiku vice-presidential role, and the Embassy's contemporaneous awareness of the forfeiture controversy. https://wikileaks.org/plusd/cables/03ABUJA280_a.html

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SUPPLEMENT X — Reconstructed 92 CR 113 Defendant Roster, Plea/Trial Disposition Clues, and a New Prosecutor-Side Name Anchor

> **Scope note (added August 25, 2026):** Supplement IX already established the 92 CR 113 count architecture, Agbele's DEA arrest/cooperation role, and the tension between the later FOIA shorthand that Agbele "was indicted" and the published appellate record. This supplement does **not** repeat those findings. It adds the next evidentiary layer: a best-supported reconstruction of the fifteen original defendants from the published Seventh Circuit opinions, the disposition/cooperation clues that can presently be attached to that indictment universe, and the identity of government appellate counsel **Andrew B. Baker Jr.** as a concrete USAO/N.D. Indiana search anchor.
>
> **Methodological rule:** The actual August 20, 1991 indictment and complete district-court docket sheet have still not been recovered in this research set. The roster below is therefore a **reconstruction from published federal appellate opinions**, not a substitute for the original charging instrument. Where an individual disposition is not expressly supplied by the published opinions, none is invented.

PART 107 — The Published Appellate Record Now Supports a Fifteen-Name Reconstruction of the Original Indictment Universe

107.1 The numerical puzzle can be reconciled without inventing an unknown fifteenth defendant

The 1996 Seventh Circuit opinion in *United States v. Lee Andrew Edwards* states that on **August 20, 1991** a federal grand jury returned a multi-count indictment against **Edwards and fourteen others**. The same opinion identifies three separate conspiracy counts against Edwards:

- **Count One:** Edwards and **Robert Burrell**;
- **Count Two:** Edwards and **Robert Matthews**; and
- **Count Three:** Edwards together with twelve additional persons expressly quoted as "defendants herein": **James Barefield, Pheneather Buchanan, James Davis, Lynetta Durr, Lorri Edwards, Willie Edwards Jr., Brett Guyton, Flakes Kellum, Ella Lawrence, Willie MacIntosh, Rosetta Pirtle, and Willie Word**.

The union of those published count descriptions produces **exactly fifteen distinct names** — Edwards plus fourteen others — matching the appellate court's own numerical description of the indictment.

107.2 Best-supported reconstructed roster

NO.	NAME	PUBLISHED BASIS IN THE 92 CR 113 APPELLATE RECORD
1	**Lee Andrew Edwards**	Principal defendant; charged in Counts One, Two and Three and additional substantive/CCE counts
2	**Robert Burrell**	Named as Edwards's co-conspirator in Count One
3	**Robert Matthews**	Named as Edwards's co-conspirator in Count Two
4	**James Barefield**	Named in the quoted Count Three defendant list
5	**Pheneather Buchanan**	Named in the quoted Count Three defendant list
6	**James Davis**	Named in the quoted Count Three defendant list
7	**Lynetta Durr**	Named in the quoted Count Three defendant list
8	**Lorri Edwards**	Named in the quoted Count Three defendant list
9	**Willie Edwards Jr.**	Named in the quoted Count Three defendant list
10	**Brett Guyton**	Named in the quoted Count Three defendant list
11	**Flakes Kellum**	Named in the quoted Count Three defendant list
12	**Ella Lawrence**	Named in the quoted Count Three defendant list
13	**Willie MacIntosh**	Named in the quoted Count Three defendant list
14	**Rosetta Pirtle**	Named in the quoted Count Three defendant list
15	**Willie Word**	Named in the quoted Count Three defendant list

Assessment (A/C, strong reconstruction): Each name above appears in a published federal appellate description of the count architecture, and together the names reconcile exactly with the court's statement that the indictment involved Edwards and fourteen others. The remaining evidentiary step is to compare this reconstructed roster against the face of the original indictment and any

superseding charging instrument.

107.3 Agbele is outside this reconstructed original fifteen-person roster

Abiodun Agbele does not appear anywhere in the reconstructed fifteen-name original-indictment roster above. This materially strengthens — but does not yet conclusively resolve — the discrepancy identified in Part 99.

The published record now supports a more precise statement than merely saying that Agbele is absent from the quoted Count Three list:

> **The published Seventh Circuit count descriptions can account for all fifteen persons the court said were in the original August 20, 1991 indictment, and Agbele is not one of those fifteen reconstructed names.**

That strongly weighs against Agbele having been one of the **original fifteen defendants** in the August 1991 indictment. It still does **not** exclude a later superseding indictment, a separate federal case, a sealed matter, or another charging instrument not reproduced in the appellate opinions.

PART 108 — The Appellate Opinions Also Reveal a Partial Disposition and Cooperation Map for the Fifteen-Defendant Universe

108.1 Edwards, Durr, Davis and Kellum can be assigned specific published outcomes

The presently located opinions provide several concrete disposition anchors:

- **Lee Andrew Edwards:** pleaded not guilty, went to trial with Lynetta Durr and James Davis, was convicted on the remaining counts submitted to the jury, and ultimately received a life sentence on the principal CCE/conspiracy counts, with the Seventh Circuit affirming his convictions and sentence.
- **Lynetta Durr:** convicted by a jury on the conspiracy count; the *Kellum & Durr* opinion records a sentence of **21 months' imprisonment followed by four years of supervised release** and affirms her conviction.
- **James Davis:** the Edwards opinion states that Davis was found guilty, sentenced, and did not appeal.
- **Flakes Kellum:** pleaded guilty to the conspiracy count in exchange for dismissal of four communication-facility counts and received **87 months' imprisonment followed by three years of supervised release**.

These outcomes show that the multi-defendant case did not resolve through a single procedural mechanism: the published record contains jury convictions, negotiated guilty pleas, and cooperating testimony.

108.2 The opinion states collectively that the remaining defendants pleaded guilty pursuant to plea agreements

A footnote in the Edwards opinion, attached to the discussion that Edwards's trial was joined with Durr and Davis, states that the **other defendants pleaded guilty pursuant to plea agreements**.

This is important but should not be over-read. The published opinion does not individually map each plea agreement, charge reduction, cooperation term, sentencing recommendation, § 5K1.1 motion, Rule 35 motion, or final judgment to every name in the fifteen-person roster. Those individual files remain necessary.

Evidentiary significance: 92 CR 113 was plainly a plea-heavy multi-defendant prosecution. That makes the individual plea/cooperation materials potentially high-value cross-reference records for reconstructing how investigators and prosecutors handled suppliers and witnesses around the same network.

108.3 Robert Matthews is expressly tied to a cooperation agreement

The Edwards opinion specifically states that **Robert Matthews testified pursuant to a cooperation agreement with the government**. Matthews was also the person identified in Count Two as Edwards's co-conspirator and narcotics supplier.

This provides a concrete example inside the 92 CR 113 charging universe of a named conspiracy participant later supplying testimony under an express cooperation agreement.

It does **not** establish that the same arrangement existed for Agbele or Tinubu. It does show that cooperation agreements were an operational feature of the prosecution and reinforces the value of locating the individual plea/cooperation files rather than treating "cooperation" as an abstract theory.

108.4 Several members of the operation supplied trial testimony, but their individual consideration is not yet established

The Edwards opinion also records testimony from people inside the operation, including **Brett Guyton**, **Willie MacIntosh**, **James Barefield** and **Flakes Kellum**, describing Edwards's drug-distribution structure. The opinion does not, in the passages presently recovered, specify the precise cooperation consideration applicable to each of those witnesses.

The safe conclusion is therefore limited: **multiple participants in the Edwards organization became sources of evidence against Edwards**, but the dossier should not assign a cooperation agreement or sentencing benefit to a particular person unless the plea, sentencing or substantial-assistance record establishes it.

PART 109 — Andrew B. Baker Jr. Is a New Named USAO/N.D. Indiana Search Anchor

109.1 The same government lawyer appears in both published Seventh Circuit appeals

The published *Edwards* opinion identifies **Andrew B. Baker Jr.**, Office of the United States Attorney, **Dyer, Indiana**, as counsel who argued for the United States on appeal. The *Kellum & Durr* opinion likewise identifies **Andrew B. Baker Jr., Assistant U.S. Attorney, Dyer, Indiana**, for the government.

This is the first currently highlighted named prosecutor-side personnel anchor tied directly to both appellate branches of the 92 CR 113 prosecution.

109.2 Important limitation: appellate counsel is not automatically the original charging AUSA

The opinions establish Baker's role in the appellate litigation. They do **not**, without the district-court docket, Attorney Assignment Sheet, indictment signature block, or USAO file, prove that Baker:

- presented the case to the grand jury;
- signed the August 1991 indictment;
- negotiated every plea agreement;
- handled Agbele's cooperation;
- participated in Tinubu/Akande charging decisions; or
- was the original lead trial AUSA.

Accordingly, Baker should be used as a **records-retrieval anchor**, not prematurely labeled the charging prosecutor.

109.3 Why the name materially improves the archival search

A named government attorney creates additional retrieval paths that a generic name-only FOIA search does not provide. Historical searches can now test:

- **Andrew B. Baker Jr. + 92 CR 113**;
- Baker + Lee Andrew Edwards / Kellum / Durr / Davis;
- USAO/N.D. Indiana attorney-assignment sheets;
- archived correspondence and appeal files;
- plea/cooperation files associated with defendants or suppliers in the case; and
- any prosecutor matter cross-reference carrying the same AUSA identifier.

A hit does not imply Baker handled Tinubu. The value is that it supplies another precise metadata key capable of leading back into the underlying prosecutor file architecture.

PART 110 — Agbele's Position Can Now Be Described More Precisely: Arrested and Cooperating, Yet Not in the Published Original-Defendant Roster

110.1 The two published propositions now sit side by side

The same Seventh Circuit opinion establishes both that:

1. DEA **arrested Abiodun Agbele** and he cooperated with the government in the prosecution of Edwards; and
2. the published count descriptions can account for the fifteen people the court says were named in the original August 1991 indictment without including Agbele.

That combination is more probative than either proposition alone.

110.2 What the combination suggests — and what it still cannot prove

The strongest present inference is that Agbele may have occupied a **different procedural position from the original indicted defendants**: an arrested supplier whose cooperation was handled through a separate charging, plea, proffer, non-prosecution, immunity, or investigative channel.

That inference remains **unresolved**, because the following alternatives are still open:

- Agbele was charged later in a superseding indictment;
- he was charged under a different case number;
- he was charged in a sealed or poorly indexed matter;
- an arrest was followed by a declination/non-prosecution decision;
- he was handled as a cooperating witness without a public federal indictment; or
- the later FOIA phrase saying he "was indicted" referred imprecisely to the Edwards prosecution rather than to his personal defendant status.

The original indictment, every superseding indictment, Agbele's arrest/booking record, prosecutor matter record, and cooperation/disposition documents are required to choose among those alternatives.

110.3 Why this matters to the Tinubu-side inquiry

Agbele is the person who connects several otherwise separate evidentiary layers:

DEA arrest/cooperation → supplier evidence used in 92 CR 113 → Akande relationship → Moss forfeiture affidavit → Tinubu relationship statements → later EOUSA request for charging-decision records.

If Agbele's own disposition can be reconstructed, it may reveal the **AUSA, matter number, referral agency, cooperation mechanism, and cross-referenced investigative files** used by prosecutors in precisely the network environment from which the Tinubu charging question emerged.

It would not by itself establish why Tinubu was not charged, but it could expose the prosecutor-side metadata vocabulary needed to locate that answer.

PART 111 — Evidentiary Upgrade Register and Immediate Document Targets After the Fifteen-Defendant Reconstruction

PROPOSITION	PRESENT ASSESSMENT
The Seventh Circuit states that the August 20, 1991 indictment named Edwards and fourteen others	**Very strong / published federal appellate opinion**
Counts One, Two and Three as described in the Edwards opinion yield fifteen distinct published defendant names	**Very strong as a reconstruction from the appellate count descriptions**
The fifteen reconstructed names are Lee Andrew Edwards, Robert Burrell, Robert Matthews, James Barefield, Pheneather Buchanan, James Davis, Lynetta Durr, Lorri Edwards, Willie Edwards Jr., Brett Guyton, Flakes Kellum, Ella Lawrence, Willie MacIntosh, Rosetta Pirtle and Willie Word	**Strong / published-opinion reconstruction; original indictment still required for final verification**
Agbele appears in the reconstructed original fifteen-person roster	**No**
This conclusively proves Agbele was never federally indicted	**No — later, separate, sealed or superseding charging instruments remain possible**
The Edwards opinion states that the other defendants pleaded guilty pursuant to plea agreements	**Very strong / appellate opinion footnote; individual plea mapping still incomplete**
Durr was convicted by jury and sentenced to 21 months plus four years supervised release	**Very strong / Kellum & Durr**
Kellum pleaded guilty and received 87 months plus three years supervised release	**Very strong / Kellum & Durr**
James Davis was convicted, sentenced and did not appeal	**Very strong / Edwards opinion footnote**
Robert Matthews testified pursuant to a government cooperation agreement	**Very strong / Edwards opinion**
Andrew B. Baker Jr. represented the United States in both the Edwards and Kellum/Durr Seventh Circuit appeals	**Very strong / published appellate captions**
Baker is proven to have been the original charging/lead AUSA for the August 1991 indictment	**No**
The combined record makes Agbele's separate prosecutor-side disposition a priority document target	**Strong investigative consequence, not a substantive guilt finding**

Highest-value document requests created by this supplement

1. **Original August 20, 1991 indictment** and complete caption/defendant page.
2. **Every superseding indictment** and severance/re-numbering order associated with 92 CR 113 or its predecessor docket.
3. **Complete district-court docket sheet** showing all fifteen defendants and individual case/severance numbers.
4. **Plea agreements, judgments and sentencing records** for each reconstructed defendant.
5. **§ 5K1.1 / Rule 35 / substantial-assistance filings** for defendants and cooperating suppliers where publicly available.
6. **Robert Matthews cooperation agreement** and related sentencing treatment.
7. **Agbele/Abele arrest, charging, declination, proffer, plea, cooperation and disposition records**, searched under all known name variants.
8. **USAO/N.D. Indiana Attorney Assignment Sheets** and historical records keyed to Andrew B. Baker Jr., 92 CR 113, Edwards, Agbele and Akande.
9. Cross-reference every recovered prosecutor record against **245-IP-71386**, DEA identifiers, Akande, Tinubu, Compass Finance, 93 C 4483 and the January 1992 interview chronology.

Bottom Line After Supplement X

The published appellate record now allows the Edwards prosecution to be reconstructed more concretely than before. Rather than an unspecified "fifteen-defendant case," the available opinions collectively identify a **fifteen-name original indictment universe**. Agbele is not among those reconstructed original names, even though the same opinion expressly records that DEA arrested him and that he cooperated with the government against Edwards.

That combination materially narrows the open question. The issue is no longer simply whether Agbele was connected to the criminal case — he unquestionably was. The unresolved issue is **what procedural vehicle governed his own arrest and cooperation**. If he was not one of the original fifteen indicted defendants, then his own prosecutor-side file may sit outside the obvious 92 CR 113 defendant folders and may be especially valuable for locating referral, cooperation, declination, or related-matter metadata.

The 92 CR 113 record also demonstrates that cooperation was not peripheral to the prosecution. Robert Matthews is expressly documented as testifying under a cooperation agreement, numerous participants supplied evidence, and the appellate opinion states collectively that other defendants resolved their cases through plea agreements. None of that proves a Tinubu cooperation arrangement. It does establish that **plea/cooperation records were central operating documents in the same prosecution environment**, making them a rational and document-driven place to search for the missing prosecutor-side explanation.

Finally, **Andrew B. Baker Jr.** provides a new named USAO search key across both major appellate branches. His published role is appellate counsel, not proven charging counsel, but the name materially improves the ability to search historical attorney-assignment, correspondence, appeal and case-management records connected to 92 CR 113.

Supplement X — Primary Sources

1. **United States v. Lee Andrew Edwards, 77 F.3d 968 (7th Cir. 1996)** — N.D. Indiana No. 92 CR 113; indictment against Edwards and fourteen others; Counts One/Two/Three; trial/disposition footnotes; Agbele/Davis arrest and cooperation; Matthews cooperation agreement; Andrew B. Baker Jr. for the United States. https://law.justia.com/cases/federal/appellate-courts/F3/77/968/638052/

1. **United States v. Flakes Kellum and Lynetta P. Durr, 42 F.3d 1087 (7th Cir. 1994)** — thirty-nine-count/fifteen-defendant description; Durr jury conviction and sentence; Kellum guilty plea and sentence; Andrew B. Baker Jr. for the United States. https://law.justia.com/cases/federal/appellate-courts/F3/42/1087/604411/

SUPPLEMENT XI — Historical "Snitching for a Deal" Allegation, Its Pre-FOIA Provenance, and the Present Cooperation / Non-Prosecution Hypothesis

> **Scope note (added August 25, 2026):** This supplement does not convert any internet allegation into a factual finding and does not repeat the general cooperation architecture already established in Parts 30, 36, 92, 98–111. Its purpose is narrower: to preserve the newly identified **historical provenance** of the claim that Bola Tinubu may have cooperated with U.S. authorities or "snitched" on other participants in return for favorable prosecutorial treatment, and to explain why later independent documentary findings now make that old allegation a **serious, document-driven investigative hypothesis** even though no official cooperation document has yet been recovered.
>
> **Methodological rule:** The Nairaland material is **Category C as to the truth of the cooperation allegation**. It proves that a particular allegation circulated publicly at a particular time; it does not prove that the underlying allegation was true. The independent court, FOIA, forfeiture, and investigative records discussed below retain their existing A/B classifications. Historical repetition is not corroboration unless an independent evidentiary source supports the underlying proposition.

PART 112 — The "Snitched / Plea Deal" Explanation Predates the Modern FOIA Litigation

112.1 A 2019 Nairaland post expressly connected Edwards, Tinubu, "snitching," and a supposed deal

A Nairaland thread published on **January 21, 2019**, titled **"Lee Andrew Edwards: Tinubu's Main Herion [sic] And Cocaine Distributor,"** reproduced substantial material from the published *United States v. Lee Andrew Edwards* appellate opinion and then advanced a much broader interpretation: that Edwards had been Tinubu's principal drug buyer/distributor, that Tinubu had "snitched" on Edwards, and that Tinubu had received a favorable "plea bargain" or deal in return.

Evidentiary classification (C): The thread establishes that these claims were publicly asserted. It does **not** establish that they were true.

The thread does not produce an authenticated Tinubu plea agreement, proffer agreement, immunity authorization, non-prosecution agreement, confidential-source record, declination memorandum, or other contemporaneous prosecutor document proving that Tinubu supplied information in return for favorable treatment.

112.2 The headline's direct Tinubu–Edwards relationship is not established by the primary record

The primary record presently supports a different and more specific narcotics-supply chain:

Akande → Agbele → Edwards

The Moss affidavit and the Edwards appellate record establish Agbele's relationship to Akande and identify Agbele as a heroin supplier to Edwards. Tinubu's independently documented connection enters the record through his financial, banking, corporate, and relationship ties to Akande and Agbele.

No primary record located in this research set establishes that **Lee Andrew Edwards was directly Tinubu's drug buyer, customer, distributor, or subordinate**.

Accordingly, the Nairaland headline and its direct Tinubu→Edwards criminal-network formulation must **not** be imported into the dossier as fact.

112.3 The same cooperation theory was circulating even earlier

Separate Nairaland discussions located during the same research branch show that substantially the same theory was already circulating by at least **November 2014**, with later repetition in **2015**: Tinubu was alleged to have received a "plea bargain," cooperated with U.S. authorities, or "snitched on his associates."

These older posts are significant for **provenance**, not for truth.

They demonstrate that the cooperation/non-prosecution explanation existed in Nigerian public discourse **years before Aaron Greenspan's 2022–2024 FOIA litigation** and before the present reconstruction of the FBI/DEA/EOUSA record architecture.

Contemporaneous users themselves challenged proponents of the allegation to produce documentary proof of the supposed plea bargain. No authenticated agreement was supplied in the material reviewed here.

PART 113 — Why the Old Allegation Must Now Be Assessed Differently Than an Isolated Internet Rumor

113.1 Standing alone, the Nairaland allegation remains weak evidence

If the Nairaland material stood alone, it would remain a low-value internet allegation. Age, repetition, or political circulation do not transform a claim into evidence.

The important development is that **later independent documentary research has uncovered facts that are structurally compatible with the same cooperation/non-prosecution explanation**.

113.2 Independent facts now overlapping with the old theory

The following propositions are independently established or already preserved elsewhere in this dossier:

1. **Tinubu was personally interviewed in the 1992–1993 investigation environment.** A separate FOIA request specifically sought FBI FD-302 interviews with Tinubu from case **245-IP-71386-UUUUUU**.
1. **The underlying Edwards/Akande/Agbele investigation demonstrably used cooperators and confidential-source mechanisms.** Agbele was arrested and cooperated against Edwards; Robert Matthews testified pursuant to a government cooperation agreement; other participants supplied evidence in the prosecution.
1. **Agbele's own procedural treatment remains anomalous and unresolved.** The published Seventh Circuit count descriptions now account for all fifteen original August-1991 defendants without including Agbele, even though DEA had arrested him and he cooperated. The later FOIA litigation nevertheless refers to a "1992 Indiana criminal case" in which Agbele was said to have been indicted.
1. **Tinubu's money was subjected to a civil narcotics/money-laundering forfeiture resolution, while no publicly identified personal U.S. criminal charge against him has been located.** This does not itself imply cooperation, but it makes the prosecutorial-disposition question concrete.
1. **Greenspan specifically sought prosecutor charging-decision records concerning Tinubu and Akande.**
1. **EOUSA's public processing history contains an unresolved change.** The May 2023 response reported no responsive records in the Northern Districts of Illinois and Indiana; by September 2023 EOUSA told the federal court that it had identified **"potentially responsive records."** The public record still does not reveal whether those materials concerned Tinubu, Akande, or both.
1. **The cooperation-for-non-indictment theory was expressly placed before the federal court.** When Greenspan argued that cooperation might explain why Tinubu was not indicted, the government's public response relied on *Favish* and characterized the evidentiary showing as "bare suspicion," rather than presenting a contemporaneous prosecutor record affirmatively resolving whether cooperation occurred.
1. **The FBI's present withholding position includes FOIA Exemption 7(D), protecting confidential-source interests.** This does not identify Tinubu as the protected source; other confidential sources are already documented in the case environment. It nevertheless establishes that source-sensitive information is a real component of the withheld law-enforcement record.

113.3 What the combination changes

The Nairaland material therefore does **not corroborate the cooperation theory in the evidentiary sense**.

Its significance is different:

> **Substantially the same explanation for Tinubu's non-prosecution was circulating in Nigerian public discourse years before the current FOIA litigation, while later primary-record research has independently uncovered circumstances that make that older explanation materially more compatible with the known record than it appeared when it existed only as a rumor.**

This does not establish who originally generated the allegation, whether its early proponents had inside information, or whether the claim was merely political speculation that happened to resemble later-discovered facts.

Those possibilities remain unresolved.

PART 114 — Investigative Hypothesis Upgrade: Cooperation in Return for Favorable Prosecutorial Treatment

114.1 The hypothesis should no longer be dismissed as merely an unsupported internet claim

The historical allegation can now be formulated more precisely:

> **One plausible explanation for the unresolved gap between Tinubu's documented investigative exposure and the absence of a publicly identified personal U.S. criminal charging outcome is that he supplied information, assistance, or cooperation to U.S. investigators or prosecutors, formally or informally, and that this influenced his prosecutorial treatment.**

In colloquial language, this is the theory reflected in the older claims that Tinubu **"snitched for a deal."**

That phrase may be used in the dossier only as a description of the historical allegation or working hypothesis — **not as a factual finding**.

114.2 Present evidentiary status

Current assessment: Serious investigative hypothesis — unconfirmed.

The hypothesis is now:

- **historically traceable** — because substantially the same allegation was circulating years before the modern FOIA case;
- **document-driven** — because later primary records establish the investigative, cooperation, forfeiture, interview, and charging-decision context to which the hypothesis relates;
- **structurally plausible** — because cooperation and negotiated dispositions demonstrably existed inside the same prosecution environment;
- **testable** — because specific contemporaneous document classes could confirm or disprove it.

It is **not established fact**.

114.3 What would be required for confirmation

No Tinubu-specific record located so far establishes the arrangement. Confirmation would require a contemporaneous official record such as one or more of the following:

- plea agreement;
- proffer agreement;
- cooperation agreement;
- non-prosecution agreement;
- immunity request or authorization;
- confidential-source registration or source-management record;
- prosecutor declination/disposition memorandum;
- charging-decision notation explicitly referring to cooperation;
- AUSA correspondence recording consideration received for assistance;
- FBI/DEA/IRS interview or source record expressly tying cooperation to prosecutorial treatment; or
- comparable prosecutor-side documentation.

Until such a record is recovered, the dossier must continue to state explicitly:

> **The evidence points toward a cooperation/non-prosecution scenario as a serious possibility, but does not yet establish that Tinubu cooperated, "snitched," received immunity, or obtained a deal in return for information.**

PART 115 — Why Agbele's Missing Procedural Vehicle Is Now Even More Important

Agbele is the most immediate comparator because his cooperation is **not theoretical**.

The record establishes that he was arrested by DEA and cooperated in the Edwards prosecution. The reconstructed fifteen-person original indictment does not include him. Yet later FOIA litigation refers to an alleged 1992 Indiana criminal case in which he was said to have been indicted.

Recovering Agbele's actual prosecutor-side disposition may therefore reveal how the same U.S. Attorney's Office documented:

- a cooperating supplier;
- arrest followed by charge or non-charge;
- plea/proffer consideration;
- substantial-assistance treatment;
- prosecutor matter numbers;

- AUSA assignment;
- DEA/FBI cross-references; and
- disposition terminology.

That would provide a contemporaneous comparison point for testing the separate Tinubu cooperation/non-prosecution hypothesis without assuming that the two men received identical treatment.

PART 116 — Evidentiary Upgrade Register for the Historical Cooperation Allegation

PROPOSITION	PRESENT ASSESSMENT
Nairaland posts publicly alleged that Tinubu "snitched," cooperated, or received a plea/deal	**Established as historical public-discourse provenance**
Those posts predate Greenspan's modern FOIA litigation	**Yes — the allegation can be traced at least to 2014–2015, with a detailed 2019 repetition**
The Nairaland posts prove Tinubu cooperated with U.S. authorities	**No**
The Nairaland posts prove a Tinubu plea bargain existed	**No**
The Edwards opinion establishes Edwards was Tinubu's direct drug distributor	**No**
Later independent records make the old cooperation theory more structurally compatible with the known record	**Yes — serious investigative assessment, not a factual adjudication**
Cooperation existed elsewhere in the same Edwards prosecution environment	**Very strong / Agbele and Matthews are directly documented cooperators**
Tinubu-specific FD-302 interview records were sought	**Very strong / filed FOIA request**
Prosecutor charging-decision records concerning Tinubu/Akande were specifically sought	**Very strong / EOUSA Count I**
EOUSA later identified "potentially responsive records" after the two-district no-records response	**Very strong as a procedural fact; contents unresolved**
The government factually disproved cooperation when Greenspan raised it	**No — the public response challenged the evidentiary showing under Favish**
FBI 7(D) proves Tinubu was a confidential source	**No**
Tinubu received favorable prosecutorial treatment because he supplied information	**Plausible and serious investigative hypothesis; not confirmed**
An official document is still required before the "snitched for a deal" theory can be stated as fact	**Yes**

Bottom Line After Supplement XI

The Nairaland material does not solve the Tinubu cooperation question and must not be used as proof of a plea bargain, immunity agreement, confidential-source relationship, or quid-pro-quo non-prosecution arrangement.

Its value is nevertheless greater than previously recognized.

The same essential explanation — **that Tinubu may have supplied information against others and received favorable prosecutorial treatment in return** — was circulating publicly years before the present FOIA litigation. Subsequent independent research has now established a Tinubu-specific investigative-interview trail, a prosecution environment in which cooperation agreements and cooperating suppliers were real, an unresolved prosecutor-side charging outcome, a charging-decision FOIA request followed by later "potentially responsive records," and a federal briefing record in which the cooperation-for-non-indictment theory was expressly raised but not factually resolved.

The correct evidentiary position is therefore neither **"the internet rumor proves it"** nor **"the theory is merely a baseless rumor."**

The defensible position is:

> **The theory that Tinubu supplied information or assistance to U.S. investigators or prosecutors and received favorable prosecutorial consideration in return is now a serious, historically traceable, document-driven and testable investigative hypothesis. It remains unconfirmed until a contemporaneous official prosecutor, cooperation, immunity, source, plea, proffer, non-prosecution, or disposition record is recovered.**

This makes the next research target unusually clear: **the prosecutor-side disposition record.**

Supplement XI — Additional Source / Provenance References

1. **Nairaland, January 21, 2019 — "Lee Andrew Edwards: Tinubu's Main Herion [sic] And Cocaine Distributor"** — reproduces portions of the Edwards appellate record and advances the unverified "snitched / plea deal" interpretation; used here for provenance only, not as evidence of the underlying allegation. https://www.nairaland.com/4973034/lee-andrew-edwards-tinubus-main

1. **Nairaland, November 18, 2014 discussion** — contains an earlier public claim that Tinubu received a plea bargain / cooperated with U.S. authorities; used only to establish the pre-FOIA circulation of the allegation. https://www.nairaland.com/2002766/tambuwal-na-nonsense-nigerian-presidency

1. **Nairaland, 2015 post** — repeats the cooperation / "snitched on his associates" allegation; used only as historical public-discourse provenance. https://www.nairaland.com/post/36524205

1. **United States v. Lee Andrew Edwards, 77 F.3d 968 (7th Cir. 1996)** — primary appellate source for Edwards's prosecution, Agbele/Davis arrest and cooperation, Matthews cooperation agreement, and the reconstructed indictment universe. https://law.justia.com/cases/federal/appellate-courts/F3/77/968/638052/

1. **Greenspan v. EOUSA et al., Defendants' Memorandum, ECF No. 43-1 (D.D.C. Nov. 11, 2024)** — public federal briefing containing the government's *Favish* response to the cooperation-for-non-indictment theory. https://www.scribd.com/document/844969905/gov-uscourts-dcd-256792-43-1

SUPPLEMENT XII — Cooperation as a Proven Case Mechanism, the 1991/1992 Charging Anomaly, Surviving DEA Records, and a Sharper Evidentiary Assessment

> **Scope note (added August 25, 2026):** Supplement XI elevated the historical "snitched for a deal" allegation into a serious but unconfirmed investigative hypothesis. This supplement adds a more probative layer. Newly isolated federal appellate and district-court records show that **cooperation in the Edwards prosecution was not merely common; in specific instances it was expressly tied to plea and sentencing consideration**. Additional filed FOIA records establish a substantial surviving DEA record universe, while a later N.D. Indiana order creates a concrete 1991/1992 charging-history anomaly that must be resolved against the original docket.
>
> **Methodological rule:** The dossier can now write more firmly about the **mechanism** because that mechanism is documented. It still cannot write as fact that Tinubu personally used that mechanism. The remaining missing link is no longer an abstract theory; it is a specific Tinubu-side prosecutor/cooperation/disposition record.

PART 117 — Cooperation in 92 CR 113 Produced Identifiable Prosecutorial and Sentencing Consideration

117.1 Flakes Kellum: the sentencing judge expressly linked the bottom-of-range sentence to cooperation

The Seventh Circuit's published decision in *United States v. Kellum & Durr*, 42 F.3d 1087 (7th Cir. 1994), records that Flakes Kellum pleaded guilty to the conspiracy count in exchange for dismissal of four 21 U.S.C. § 843(b) communication-facility counts. He received a three-level reduction for acceptance of responsibility and was sentenced to **87 months**, the minimum of the applicable Guidelines range.

More importantly, the appellate opinion reproduces the district judge's explanation from **Sentencing Transcript page 60**. The court stated that it was imposing a sentence at the bottom of the range because of Kellum's age, the plea agreement, **and Kellum's cooperation**.

Evidentiary classification (A): This is a published federal appellate record quoting the sentencing court.

117.2 Why this materially upgrades the cooperation analysis

This finding changes the evidentiary framing.

Before this record was isolated, the dossier could say that cooperation existed in the Edwards environment and that some defendants pleaded guilty. It can now say something more concrete:

> **Within the same 39-count Edwards prosecution, a sentencing judge expressly identified cooperation as one reason for favorable sentencing treatment within the applicable Guidelines range.**

This does **not** establish that Kellum received a § 5K1.1 substantial-assistance motion; the published opinion does not say that. The significance is broader: cooperation benefits in this case universe could be documented through **plea terms, government sentencing positions and sentencing transcripts**, not only through a filing explicitly captioned "§ 5K1.1."

That materially expands the documentary search required for Agbele and any Tinubu-side disposition.

117.3 Lorri Edwards: government sentencing recommendation expressly depended on the "nature and extent" of cooperation

The separate Seventh Circuit decision in *United States v. Willie Edwards*, 115 F.3d 1322 (7th Cir. 1997), adds an even more explicit cooperation-for-consideration example.

A footnote records that Lorri Edwards had **pleaded guilty to drug charges and was awaiting sentencing**, and that her sentencing would include **a recommendation from the government based on the nature and extent of her cooperation**.

Evidentiary classification (A): Published Seventh Circuit opinion.

This is stronger than a generic statement that a witness was "cooperating." It documents a direct relationship between **the quality/extent of cooperation and the government's sentencing recommendation**.

117.4 The cooperation map inside the exact prosecution environment is now substantially richer

The presently documented cooperation structure includes at least:

- **Robert Matthews** — testified pursuant to an express government cooperation agreement;
- **Abiodun Agbele** — arrested by DEA and cooperated in the prosecution of Edwards;
- **Raymond Davis** — arrested and cooperated;
- **Jimmie Edwards** — cooperated with the FBI and supplied investigative information;

- **Flakes Kellum** — sentencing judge expressly cited cooperation as one reason for imposing the bottom-of-range sentence;
- **Lorri Edwards** — government sentencing recommendation was to depend on the nature and extent of her cooperation;
- other insiders supplied evidence and testimony, though their individual consideration must not be assumed without their plea/sentencing records.

The correct stronger conclusion is therefore:

> **Cooperation-for-consideration was an operating feature of the precise prosecution environment from which the Tinubu/Akande charging question emerged. It is no longer an external analogy or abstract DOJ possibility. What remains unproven is whether Tinubu personally entered that cooperation machinery and whether it affected his charging disposition.**

PART 118 — Agbele's Timeline Now Creates a More Focused Procedural Question

118.1 Date correction: Agbele's controlled sale/arrest was November 20, 1990

The reproduced Moss affidavit states that on **November 20, 1990**, with the assistance of Source A, Agbele sold one ounce of white heroin to an undercover law-enforcement officer for $7,000, was arrested immediately afterward, and agreed to cooperate concerning Akande's white-heroin distribution organization.

This corrects the older **November 28, 1990** date appearing in the original portion of this dossier. The earlier text is preserved for auditability but is **superseded on this point by the later primary-document review**.

118.2 The chronology is now unusually important

The relevant sequence is:

October 11, 1990 — Lee Edwards arrested → November 20, 1990 — Agbele controlled sale, arrest and agreement to cooperate → August 20, 1991 — original Edwards indictment against fifteen people → October 1991 — DEA Agent Vincent Balbo interviews Agbele concerning heroin supplied to Edwards

The published Seventh Circuit count descriptions account for all fifteen original defendants without Agbele.

Therefore Agbele was already an arrested cooperator for roughly nine months before the original fifteen-person indictment, yet he is not one of those fifteen reconstructed defendants.

That does **not** prove a non-prosecution agreement. It does, however, make his missing personal disposition materially harder to treat as an incidental archival gap.

118.3 Sharper inference

The strongest current inference is:

> **Agbele's cooperation was handled through a procedural vehicle not visible in the reconstructed original fifteen-defendant roster.**

The unresolved possibilities remain a later/superseding charge, a separate case, an information, a sealed matter, a plea/proffer arrangement, a declination/non-prosecution decision, immunity, or another cooperation disposition.

Because Agbele is directly linked to Akande and to the evidentiary chain later reaching Tinubu, identifying that vehicle is now a high-value comparator rather than a peripheral historical exercise.

PART 119 — A Federal District-Court Record Creates a Concrete 1991/1992 Charging-History Anomaly

119.1 The two federal records do not describe the charging year the same way

The Seventh Circuit states that the original multi-defendant indictment was returned on **August 20, 1991**.

A later N.D. Indiana opinion in *Edwards v. United States*, No. 2:98-CV-152 (**2:92-CR-113**), dated July 17, 2014, states in its background section that:

"In 1992, Willie Edwards Jr. ... was charged in a multi-count indictment"

and identifies a later filing as **DE #908** in connection with the old criminal matter.

119.2 What can and cannot be inferred

This discrepancy does **not** yet prove that a superseding indictment was filed in 1992.

The 2014 court may simply have used the **92-CR-113** cause number as shorthand for the prosecution. Alternatively, the difference may reflect reassignment, re-numbering, severance, superseding charging, or another 1992 procedural event.

The important point is that the "1992 Indiana criminal case" language later appearing in the FOIA litigation can no longer be dismissed merely because the known original indictment was dated 1991.

A federal district-court record itself later described Willie Edwards as having been charged in 1992 in the same multi-count prosecution.

119.3 Retrieval consequence

The complete legacy docket behind **2:92-CR-113**, including the entries leading to **DE #908**, is now evidence-critical.

The decisive questions are:

- What was the original 1991 case/cause number?
- When and why did the matter acquire the 92-CR-113 number?
- Was there a superseding indictment or re-filed charging instrument in 1992?
- Were additional defendants added, severed, separately numbered or handled under related matters?
- Does any 1992 instrument name Abiodun Agbele/Abele?

Until that docket history is recovered, the Agbele "1992 Indiana criminal case" reference remains unresolved but materially more plausible as a genuine procedural lead than a simple date error.

PART 120 — DEA's August 2025 Filed Processing Numbers Prove a Substantial Record Universe Still Survives

120.1 ECF No. 54 supplies exact processing numbers

The **August 7, 2025 Joint Status Report, ECF No. 54**, contains a concrete government-side processing statement.

DEA reported that it had processed **238 pages**:

- **50 pages released with redactions**;
- **172 pages withheld**;
- **12 pages sent for consultation**; and
- **4 pages deemed non-responsive**.

DEA stated that the withholdings relied on FOIA Exemptions **3, 6, 7(C), 7(D), 7(E), and 7(F)**.

Evidentiary classification (A): Filed federal court document.

120.2 What this proves

This closes off one weak explanation for the modern disclosure dispute: the relevant DEA side is **not simply a case of all historical records having disappeared**.

At least 238 pages reached document-by-document DEA processing after the court lifted the categorical Glomar response.

A substantial portion — **172 of 238 processed pages** — was withheld in full at that stage, while another 12 pages remained in consultation.

This does not establish what those withheld pages say or whom every page concerns. It does establish that **substantive surviving law-enforcement records remained available for exemption review more than three decades after the original investigation**.

120.3 Greenspan's "zero Tinubu/Agbele pages" statement remains a party position

In the same JSR, Greenspan stated that the 50 released pages contained **zero pages mentioning Bola Tinubu or Abiodun Agbele** and announced an intention to seek unsealing of any federal criminal dockets naming either man.

That is **Plaintiff's filed position**, not an admission by DEA that none of the withheld or consultation pages concerns Tinubu or Agbele.

The distinction matters.

The strongest accurate formulation is:

> **DEA processed a real surviving record set and withheld most of it at that stage; the public record does not yet identify the contents or subject allocation of the 172 fully withheld pages.**

PART 121 — Judge Howell Has Removed Any Remaining Ambiguity About Whether Tinubu Was a Subject of a Criminal Investigation

Judge Beryl Howell's April 8, 2025 opinion goes beyond finding that records might exist.

The court held that DOJ's adopted public disclosures constituted an official acknowledgment that Tinubu was **"one subject of a criminal investigation"** performed by, among other law-enforcement agencies, the FBI and DEA.

The court further held that the agencies could not continue to use Glomar merely to conceal the existence of that investigation.

Evidentiary classification (A): Federal judicial holding concerning DOJ's official acknowledgment.

This materially tightens the dossier's language.

The defensible question is no longer:

"Was Tinubu actually part of a criminal investigation?"

The official-record answer is yes.

The unresolved question is:

> **What was Tinubu's procedural role and how did the prosecutor-side handling of that investigation end?**

That is a much narrower and more consequential evidentiary gap.

PART 122 — The Willie Edwards Appeal Independently Places an Upstream Supply Route in Chicago

The 1997 Willie Edwards opinion records DEA testimony that Willie was one of several people who **periodically traveled to Chicago to pick up heroin from one of Lee Edwards's suppliers**.

Separately, the Moss/Lee Edwards record identifies Agbele as a Chicago/Hammond-linked heroin supplier to Lee Edwards and ties Agbele to Akande.

The unnamed Chicago supplier in the Willie appeal cannot be identified as Agbele on the present record.

The point is narrower but useful:

> **Independent appellate evidence places part of Lee Edwards's upstream heroin procurement physically in Chicago, consistent with the separately documented Chicago/Hammond Akande–Agbele supply branch.**

This strengthens the geographic and operational coherence of the two record sets without inventing a direct Willie→Agbele transaction not established in the opinion.

PART 123 — A Potential 2003 DEA Lagos → DOJ/OIA Verification Trail Creates a Second-Generation Record Target

123.1 The historical letter is not yet authenticated as a primary exhibit

For many years, Nigerian press and online reproductions have quoted an alleged **April 9, 2003** letter from **Andre W. Kellum**, then described as the DEA officer/Narcotics Attaché in Lagos, to NDLEA Chairman **Bello Lafiaji**.

The reproduced text states that DEA's Lagos Country Office contacted the **Department of Justice, Office of International Affairs (OIA)** regarding a Tinubu inquiry and forwarded documents received from NDLEA to DOJ/OIA **for verification**.

No authenticated scan, certified copy, DEA production, State Department file, NDLEA certified record, or DOJ/OIA copy of that specific letter has yet been recovered in this research set.

Accordingly, the letter's substantive claims remain **Category C/B — high-value documentary lead, not primary proof**.

123.2 The author's identity, posting and period are independently consistent

Separate U.S. government foreign-service directory material places **Andre Kellum** in DEA service associated with **Lagos** during the relevant early-2000s period.

That independent personnel evidence does not authenticate the alleged April 9 letter, but it removes one obvious objection: the named author, agency, location and time period are institutionally plausible.

123.3 Why the OIA reference matters even before authentication

If the reproduced routing language is authentic, the 2003 inquiry would have created a **second-generation federal record trail**, approximately a decade after the original 1991–1993 investigation:

NDLEA / Nigerian petition material → DEA Lagos → DOJ Office of International Affairs → verification activity → DEA response

That could mean that copies, summaries, verification notes, correspondence or old case identifiers were recreated or re-used in 2003, independently of the original paper prosecutor file.

This is potentially valuable because the decisive historical record may survive not only in 1991–1993 criminal/FOIA repositories, but also in **2003 OIA/DEA verification correspondence**.

123.4 Strong caution against importing the old article's merits language

Some reproductions of the alleged Kellum letter characterize the 1993 civil forfeiture as a "conviction" or use broader criminal descriptions that conflict with the dossier's established distinction between a civil in rem forfeiture and a personal criminal conviction.

Those characterizations should **not** be adopted.

The present value of this lead is the alleged **DEA→DOJ/OIA verification pathway**, not the secondary articles' legal interpretation of the 1993 case.

PART 124 — Tinubu's Own 2025 Filing Supplies the Strongest Articulated Counter-Position

124.1 ECF No. 56 expressly attacks the secret-deal theory

Tinubu's September 4, 2025 **Motion to Confirm Exemptions, ECF No. 56**, contains a section headed:

"There Is No Evidence Supporting Plaintiff's Conspiracy Theory."

His counsel characterized Greenspan's position as speculation about a **"hidden criminal prosecution (or secret agreement not to prosecute)"** and argued that unsupported allegations do not satisfy the *Favish* standard.

Evidentiary classification (B): This is Tinubu's documented litigation position, not a contemporaneous 1992–1993 factual finding.

124.2 Why this counter-position belongs prominently in the dossier

The strongest dossier is one that presents the best contrary argument rather than hiding it.

Tinubu's counsel is correct on the narrow evidentiary point that no released record presently establishes a secret non-prosecution agreement.

At the same time, ECF No. 56 does **not** supply the missing contemporaneous prosecutor record identifying why Tinubu was not personally charged.

It is a 2025 legal argument about FOIA privacy and evidentiary sufficiency, not a 1992/1993 AUSA declination memorandum, cooperation record or charging disposition.

124.3 The same filing acknowledges the distinct question of investigative-file contents

ECF No. 56 separately argues that Tinubu retains a privacy interest in **the details of a possible criminal investigation and its results**, even though the fact of the investigation had already been publicly acknowledged.

That is not evidence of cooperation. It is relevant because it confirms that the live legal dispute had moved beyond whether an investigation existed and into whether the **contents and results** of the investigative files should remain protected.

The correct balanced formulation is:

> **Tinubu's counsel expressly disputes that Greenspan has proved a secret prosecution or non-prosecution agreement. That is a substantial counter-position and must be credited as such. It does not resolve the historical charging question because it does not identify the actual contemporaneous prosecutorial disposition.**

PART 125 — Revised Evidentiary Assessment: The Hypothesis Is Now Mechanistically Grounded

The evidence has crossed an important threshold.

The cooperation theory is no longer built primarily from the negative fact that Tinubu was not publicly indicted.

The record now contains a far more specific structure:

1. **Tinubu was officially acknowledged by DOJ, and recognized by a federal court, as one subject of a criminal investigation involving FBI and DEA.**
2. **The connected Edwards prosecution repeatedly used insider cooperation.**
3. **At least two published appellate records now tie cooperation directly to governmental or judicial sentencing consideration: Kellum and Lorri Edwards.**
4. **Agbele was an arrested cooperator before the original fifteen-person indictment yet is absent from that reconstructed original defendant roster.**
5. **The later federal record contains an unresolved 1991/1992 charging-history discrepancy and a separate FOIA reference to a "1992 Indiana criminal case" associated with Agbele.**
6. **A Tinubu-specific FBI FD-302 request identifies a concrete Drug Investigative Task Force file.**
7. **EOUSA was specifically asked for Tinubu/Akande charging-decision records and later reported "potentially responsive records" after the earlier two-district no-records response.**
8. **DEA later processed 238 surviving pages and withheld 172 of them in full at the August 2025 stage, confirming that a substantial historical record universe still survived.**
9. **When a cooperation/non-prosecution theory was raised in federal litigation, the government and Tinubu attacked the evidentiary sufficiency of the theory; no public contemporaneous prosecutor disposition record was produced that resolves it.**
10. **A potential 2003 DEA-Lagos/DOJ-OIA verification trail, if authenticated, may provide a later independent copy or summary path into the same historical record.**

125.1 Stronger but still defensible formulation

The dossier should therefore no longer describe cooperation merely as one remote possibility among many.

A more accurate formulation is:

> **A cooperation-based charging disposition is now one of the leading document-driven explanations that must be tested for Tinubu's otherwise unresolved prosecutorial outcome. The mechanism itself is proven to have operated repeatedly in the connected Edwards prosecution; the missing evidence is the Tinubu-specific bridge showing whether he personally supplied information or assistance and whether prosecutors gave that cooperation weight in deciding how to treat him.**

This remains distinct from saying that cooperation has already been proven.

125.2 The remaining gap is now highly specific

The record does not currently require another broad theory.

It requires a small class of documents capable of resolving a narrow historical question:

- Tinubu prosecutor matter/disposition record;
- declination memorandum or coded disposition;
- AUSA notes or charging recommendation;
- proffer/cooperation/non-prosecution documentation;
- source or interview serials showing assistance;
- Agbele's own cooperation/disposition file as the closest comparator;
- original/superseding 92 CR 113 charging instruments and docket history;
- EOUSA Count-I determination/search correspondence;
- DEA/FBI consultation and withheld-record descriptions; and
- if authentic, the 2003 DEA/OIA verification correspondence.

The central evidentiary question is therefore no longer diffuse.

> **The investigation is established. The cooperation machinery is established. The survival of substantial related records is established. The unresolved point is whether Tinubu personally entered that machinery and whether it explains his charging outcome.**

That is the point at which the dossier should remain until a contemporaneous official record either confirms or materially weakens the hypothesis.

PART 126 — Evidentiary Upgrade Register After the Deeper 92 CR 113 / FOIA Review

PROPOSITION	PRESENT ASSESSMENT
Cooperation was used inside the Edwards prosecution	**Established / multiple federal appellate records**
Cooperation could affect treatment in that prosecution	**Established — Kellum sentencing and Lorri government-recommendation evidence**
Kellum is proven to have received a § 5K1.1 motion	**No — published record shows cooperation considered, not a proven § 5K1.1 filing**
Lorri Edwards's government sentencing recommendation depended on the nature and extent of her cooperation	**Very strong / Seventh Circuit opinion**
Agbele was already cooperating before the original August 1991 fifteen-defendant indictment	**Very strong / investigative and appellate chronology**
Agbele was one of the original fifteen indicted defendants	**No**
A later 1992 charging layer existed	**Unresolved; materially strengthened as a retrieval question by the 2014 N.D. Indiana wording**
DE #908 shows a large surviving legacy docket connection to 2:92-CR-113	**Very strong / N.D. Indiana order**
DEA processed 238 pages in Aug. 2025 and withheld 172	**Very strong / ECF No. 54**
The 172 withheld pages are all about Tinubu	**Not established**
DOJ officially acknowledged Tinubu as one subject of a criminal investigation involving FBI/DEA	**Very strong / Judge Howell's 2025 opinion**
The Willie Edwards appeal proves Willie picked up heroin from Agbele	**No — Chicago supplier not identified**
An April 9, 2003 Andre Kellum DEA letter routed Tinubu material through DOJ/OIA	**High-value secondary/documentary lead; letter not yet authenticated in primary form**
Andre Kellum's DEA/Lagos role in the relevant period is independently consistent with official directory material	**Strong contextual authentication of person/role, not of the letter**
Tinubu's ECF No. 56 says there is no evidence of a secret prosecution/non-prosecution agreement	**Very strong as his litigation position**
ECF No. 56 itself disproves a 1992/93 cooperation arrangement	**No**
Tinubu personally cooperated or “snitched for a deal”	**Serious, increasingly mechanistically grounded investigative hypothesis; still unconfirmed**
The decisive next evidence is a Tinubu-specific prosecutor/cooperation/disposition record	**Yes**

Bottom Line After Supplement XII

The latest primary-record review materially strengthens the cooperation branch without converting it into a factual accusation.

The strongest change is that **cooperation-for-consideration is now demonstrably part of the exact Edwards prosecution**, not an analogy imported from general federal practice. Kellum's sentencing judge expressly cited cooperation in imposing the bottom-of-range sentence, and Lorri Edwards awaited a government sentencing recommendation expressly dependent on the nature and extent of her cooperation. Matthews, Agbele, Davis and Jimmie Edwards add further documented cooperation channels.

Against that background, Agbele's position becomes more consequential: he was arrested and cooperating before the original fifteen-person indictment, is absent from the reconstructed original roster, continued supplying DEA information, and is later associated in the FOIA litigation with an unresolved “1992 Indiana criminal case.” The 2014 N.D. Indiana order's own use of 1992 charging language means that the discrepancy cannot responsibly be dismissed without the underlying docket.

At the same time, DEA's filed 2025 processing figures prove that a substantial historical record set survived and was actually processed, with 172 pages withheld in full at that stage. Judge Howell has separately removed ambiguity over the threshold fact that Tinubu was a subject of a criminal investigation involving FBI and DEA.

The cumulative position is therefore stronger than before:

> **The case for investigating a cooperation-based Tinubu disposition no longer rests on rumor, political commentary, or the mere absence of an indictment. It rests on an officially acknowledged criminal investigation, a connected prosecution in which cooperation repeatedly produced identifiable consideration, an unresolved prosecutor-side charging outcome, a missing Agbele disposition that may expose the relevant mechanism, surviving withheld law-enforcement records, and an EOUSA charging-decision trail that remains incomplete in public.**

The counter-position also remains explicit: Tinubu's counsel says there is no evidence establishing a secret prosecution or agreement not to prosecute. On the presently released record, that narrow statement is correct — the decisive Tinubu-specific agreement or disposition document has not yet been produced.

That is why the dossier's present position should be firm but exact:

> **The cooperation theory is not proven. It is, however, now one of the most concrete and document-testable explanations for the unexplained charging outcome. The remaining question is not whether cooperation existed in this case environment — it plainly did — but whether Tinubu personally participated in it and whether prosecutors relied on that participation when deciding his disposition.**

Supplement XII — Primary / High-Value Sources

1. **United States v. Flakes Kellum and Lynetta P. Durr, 42 F.3d 1087 (7th Cir. 1994)** — 39-count indictment; Kellum plea; 87-month bottom-of-range sentence; appellate reproduction of sentencing transcript expressly citing Kellum's cooperation. https://openjurist.org/42/f3d/1087

1. **United States v. Willie Edwards, 115 F.3d 1322 (7th Cir. 1997)** — Lorri Edwards guilty plea and pending government recommendation based on nature/extent of cooperation; Willie Edwards's Chicago heroin-pickup evidence; Andrew B. Baker Jr. and Daniel L. Bella for the United States. https://law.justia.com/cases/federal/appellate-courts/F3/115/1322/568308/

1. **Edwards v. United States, No. 2:98-CV-152 (2:92-CR-113), Document 89 (N.D. Ind. July 17, 2014)** — describes Willie Edwards as charged in 1992 in a multi-count indictment and identifies Motion DE #908. https://law.justia.com/cases/federal/district-courts/indiana/inndce/2%3A1998cv00152/20236/89/

1. **Greenspan v. EOUSA et al., ECF No. 54, Joint Status Report (D.D.C. Aug. 7, 2025)** — DEA processed 238 pages; 50 released with redactions; 172 withheld; 12 consultation; 4 non-responsive; cited exemptions 3, 6, 7(C), 7(D), 7(E), 7(F). https://westafricaweekly.com/wp-content/uploads/2025/08/show_temp.pdf

1. **Greenspan v. EOUSA et al., Memorandum Opinion, ECF No. 48 (D.D.C. Apr. 8, 2025)** — court holds DOJ officially acknowledged Tinubu as one subject of a criminal investigation involving FBI and DEA and lifts their Glomar responses. https://law.justia.com/cases/federal/district-courts/district-of-columbia/dcdce/1%3A2023cv01816/256792/48/

1. **Bola A. Tinubu, Motion to Confirm Exemptions, ECF No. 56 (D.D.C. Sept. 4, 2025)** — Tinubu's litigation position that there is no evidence supporting a hidden prosecution or secret agreement not to prosecute; separate privacy argument regarding contents/results of investigative files. https://westafricaweekly.com/wp-content/uploads/2025/09/gov.uscourts.dcd_.256792.56.0.pdf

1. **U.S. foreign-service "Key Officers" directory material, early 2000s** — independently places Andre Kellum in DEA service resident/posted in Lagos during the relevant period; used only to corroborate the historical person's role, not to authenticate the alleged April 9, 2003 letter.

1. **Historical Nigerian reproductions of the alleged April 9, 2003 Andre W. Kellum → Bello Lafiaji letter** — used solely as a recovery lead for the claimed DEA Lagos → DOJ/OIA verification pathway. The letter itself remains to be authenticated before its substantive content can be upgraded.

SUPPLEMENT XIII — The 2007 CCT Precursor, the 2011 Charging Failure, the 2003 Verification Chain, and the Presidential Accountability Question

> **Scope note (added August 25, 2026):** This supplement adds only material not already substantively preserved in the dossier. It does not repeat the established 2011 CCT foreign-account case, the later *per incuriam* reassessment, Danladi Umar's "serious influence" statement, the general 2003 DEA/OIA lead, or the broader U.S. cooperation hypothesis. The purpose here is narrower: to identify previously unrecorded **procedural predecessors, named prosecutors, missing withdrawal/appeal records, and provenance details** that create new documentary targets and sharpen the institutional accountability question.
>
> **Methodological rule:** A missing document is not evidence of the proposition investigators hope it contains. The stronger journalistic formulation is different: where a **specific proceeding, filing, withdrawal, appeal, petition, or inter-agency verification process is independently documented or contemporaneously described**, the corresponding missing record becomes a **documentary gap capable of being tested**, not proof by absence.

PART 127 — The 2011 CCT Case Had a Previously Underdeveloped 2007 Precursor

127.1 Tinubu's own 2011 defense referred to an earlier CCT proceeding

During the 2011 Code of Conduct Tribunal litigation, Tinubu's preliminary objection referred to an earlier proceeding identified as:

CCT/NC/ABJ/02/07

with the date **March 5, 2007**.

His defense argued that the earlier case involved **similar particulars** and remained relevant to whether the later 2011 prosecution was competent.

Evidentiary classification (B / strong procedural lead): The existence and characterization of the earlier matter are documented through the parties' positions in the later CCT litigation and contemporaneous reporting. The original 2007 charge sheet itself has not yet been recovered in this dossier.

127.2 The government's response did not simply deny that the 2007 proceeding existed

The federal government's position was instead that the earlier matter had been **withdrawn/discontinued**.

That distinction is important.

The dispute was therefore not framed merely as:

"There was no earlier case."

It was framed as:

"There was an earlier case, but it had already been discontinued."

This creates an entirely separate documentary chain that is not contained in the known 2011 charge:

- the 2007 charge/information;
- docket or tribunal register;
- appearances and preliminary proceedings;
- any proof/evidence summary;
- notice of discontinuance;
- any order accepting or acting on that notice;
- any contemporaneous appeal or review proceeding.

127.3 The effectiveness of the alleged discontinuance was itself questioned in open tribunal proceedings

Contemporaneous reporting records Tribunal Chairman **Danladi Umar** questioning government counsel on whether merely filing a **notice of discontinuance**, without the tribunal having formally acted upon it, was sufficient to establish that the earlier case had legally ended.

That does not prove that the 2007 proceeding remained pending.

It does establish something narrower but significant:

> **The procedural status of the 2007 case was sufficiently uncertain that the Tribunal itself questioned whether the government's asserted withdrawal had been completed in legally effective form.**

The missing withdrawal notice and any resulting tribunal order are therefore no longer clerical curiosities. They are necessary to establish how the first foreign-account proceeding actually ended.

PART 128 — The 2011 Case Failed on the Quality and Form of the Prosecution Record, Not on a Merits Finding That the Accounts Did Not Exist

128.1 The charging history was more complicated than a single defective case

Contemporaneous accounts state that the prosecution moved from an earlier **one-count charge** to a substituted **three-count charge**.

The tribunal's criticisms extended beyond the previously recorded Section 3(d) invitation issue.

The record as reported also raised defects concerning whether the substituted charge was accompanied by:

- a fresh supporting affidavit;
- a legally sufficient proof or summary of evidence;
- evidentiary material properly tied to the new counts; and
- sufficiently particularized allegations addressing whether accounts were operated directly or through trustees, proxies, agents, or other intermediaries.

128.2 Salisu Garba becomes a new evidentiary name anchor

The earlier evidentiary material was associated in reporting with **Salisu Garba**.

The tribunal reportedly rejected the proposition that an earlier proof/summary associated with Garba could simply be carried forward to cure deficiencies in the substituted three-count charge.

Why this matters: The case did not collapse because a tribunal conducted a full factual trial and found that the listed bank relationships never existed.

It collapsed because the prosecution **failed to place a procedurally competent, sufficiently supported charge before the tribunal**.

That distinction should be stated firmly:

> **The 2011 termination cannot fairly be used as a factual exoneration of the underlying account record. It was a failure of prosecution procedure and charging support, not a merits adjudication that the accounts or transactions were fictitious.**

This is consistent with, but more specific than, the earlier dossier statement that the case ended procedurally.

PART 129 — Three New Government-Side Names Create Concrete Retrieval Keys

The new research identifies three government-side names not previously preserved as search anchors in the dossier:

129.1 Kyari Ahmed

Contemporaneous reporting identifies **Kyari Ahmed**, associated with the Office of the Attorney-General of the Federation, in connection with preparation/signing of the substituted 2011 charge.

129.2 Dr. Alex Iziyon, SAN

Dr. Alex Iziyon, SAN appears in the prosecution team in contemporaneous accounts of the CCT proceedings.

129.3 Ismaila Abas Rimi

After the tribunal discharged Tinubu, Federal Ministry of Justice prosecutor **Ismaila Abas Rimi** publicly sought a certified copy of the ruling and stated that the government intended to challenge the decision.

These names matter because historical paper proceedings are often recoverable through **counsel names, file jackets, correspondence registers, certified-copy applications, and appeal-transmission records** even when a public electronic docket is incomplete.

They therefore create additional retrieval paths for:

- CCT registry files;
- Federal Ministry of Justice litigation files;
- Attorney-General correspondence;
- certified true copy applications;
- Court of Appeal filing logs;
- appeal-record transmission;
- internal prosecution memoranda.

PART 130 — The Federal Government Announced an Appeal, but the Public Disposition of That Appeal Remains Unresolved

130.1 The intention to appeal was contemporaneously stated

Following the November 2011 dismissal, **Ismaila Abas Rimi** publicly stated that the government still believed Tinubu had a case to answer and intended to test the tribunal's decision before the **Court of Appeal**.

The request for a certified true copy of the ruling is a particularly concrete procedural marker because an appeal ordinarily requires the ruling/order and record to be assembled.

130.2 What remains missing

This research has not yet located a published appellate judgment conclusively closing that announced appeal.

That absence does **not** prove the appeal was suppressed, abandoned, never filed, or secretly resolved.

It generates a narrower documentary question:

- Was a Notice of Appeal actually filed?
- If so, what appeal number was assigned?
- Was the record transmitted?
- Was the appeal withdrawn, struck out, dismissed, abandoned, settled, or never perfected?
- Is there a Court of Appeal registry entry even if no reported judgment exists?

This is a high-value paper-record target because it can explain how a prosecution the federal government publicly said it intended to continue effectively disappeared from the public procedural narrative.

PART 131 — The 2003 DEA/OIA Verification Trail Can Now Be Traced to a More Specific Nigerian Origin

131.1 A named January 2003 petition is now part of the provenance chain

Historical reproductions attribute the Nigerian trigger for the later DEA/OIA correspondence to a petition dated **January 16, 2003** by Lagos gubernatorial aspirant **Sir Babatunde Abayomi Olowu**.

The petition reportedly asked Nigerian authorities to examine the historical U.S. narcotics/forfeiture allegations during the **1988–1993** period.

Evidentiary classification: This is presently a strong provenance/recovery lead derived from historical reporting and reproductions. The original petition itself has not yet been authenticated in this research set.

131.2 The resulting alleged document chain is now more specific

If the historical reproductions are accurate, the sequence was:

Olowu petition → **NDLEA internal inquiry/review** → transfer of U.S.-related documents or questions to **DEA Lagos** → contact with **DOJ Office of International Affairs** for verification → **April 9, 2003 Andre W. Kellum response** → NDLEA/political vetting use of the returned information.

This is materially more useful than treating the Andre Kellum letter as an isolated document.

It identifies potential records at both ends of the claimed exchange:

- Olowu's original petition;
- NDLEA routing/minute sheets;

- NDLEA investigative memorandum;
- outgoing NDLEA correspondence to DEA;
- DEA Lagos cable/email/letter transmitting the request;
- DOJ/OIA intake or verification file;
- DEA response;
- NDLEA final assessment or recommendation.

131.3 Why this matters to preservation

If authentic, the 2003 process would represent a **second-generation re-verification of the 1990s record approximately a decade later**.

That matters because information lost from one original paper file could still survive in:

- attached copies;
- summaries;
- verification memoranda;
- transmittal correspondence;
- referenced case numbers;
- agency responses created in 2003.

The importance of this lead is therefore archival and evidentiary, not the legal rhetoric attached to later media reproductions.

PART 132 — The Public Provenance of the 2003 Document Story Can Be Pushed Back to 2009

132.1 The story did not originate with the modern FOIA controversy

A Nairaland post dated **February 19, 2009** reproduced a Nigerian *Compass* report dated **February 18, 2009**, identifying journalists **Hope Afoke Orivri** and **Dotun Oladipo**.

The contemporaneous report asserted that the newspaper had seen documents relating to the earlier U.S./NDLEA inquiry.

This does not authenticate those documents.

It does establish that the documentary story was already being reported in specific, document-referencing form by **2009**, long before the 2022–2026 FOIA litigation.

132.2 Correct significance

The 2009 provenance should be used for exactly one proposition:

> **The claimed 2003 NDLEA/DEA/OIA document chain has an identifiable public reporting history extending back at least to 2009.**

It must not be used as independent proof that every factual or legal conclusion in those old reports was correct.

PART 133 — Some Historical Reporting Overstated the Legal Meaning of the U.S. Forfeiture and Must Be Rejected

The same old reporting that may preserve valuable document provenance also contains legal overstatement.

In particular, some reproductions:

- describe the 1993 civil forfeiture as though it were a personal criminal “conviction”; and/or
- suggest that a claim dismissed **with prejudice** could simply be reopened “at any time.”

Those formulations should not be incorporated into the dossier.

The first conflicts with the established civil *in rem* posture.

The second is, at minimum, an unreliable generalization of the legal effect of a dismissal with prejudice.

This creates an important methodological lesson:

> **Historical reporting may be valuable for locating documents even when the reporter's legal interpretation of those documents is wrong.**

The dossier should therefore separate:

document provenance from **legal characterization**.

That separation increases, rather than reduces, the credibility of the underlying research.

PART 134 — The Missing-Document Problem Must Be Framed as a Documentary Anomaly, Not as Proof by Absence

The growing number of paper-era and withheld records makes it increasingly unrealistic to assume that every decisive document will be publicly downloadable.

But the dossier should not argue:

"The document is missing, therefore our hypothesis is true."

That would make an otherwise strong dossier vulnerable.

The stronger formulation is:

> **Where a specific proceeding, petition, charging event, withdrawal, appeal, inter-agency verification request, or sentencing/cooperation process is independently documented, the absence of the corresponding operative record becomes a documentary anomaly that justifies targeted retrieval and public scrutiny. It does not establish the missing document's contents.**

Applied here, the newly identified anomalies include:

- the unrecovered **CCT/NC/ABJ/02/07** charge;
- the unrecovered notice/order documenting its alleged discontinuance;
- the unrecovered appellate disposition following the government's stated 2011 intention to appeal;
- the unrecovered original **Olowu petition**;
- the unrecovered NDLEA→DEA and DEA→OIA transmittal records;
- the still-unresolved original/superseding **92 CR 113** charging set and Agbele disposition;
- the still-unresolved Tinubu prosecutor-side charging/disposition record.

This is a stronger evidentiary position than inferring guilt from archival incompleteness.

PART 135 — The Presidential Accountability Question Is Now Legitimate and Can Be Asked Without Alleging a Criminal Conviction

The dossier's cumulative documentary record now justifies a broader institutional question.

It does **not** require the false statement that Tinubu was criminally convicted in the United States.

It does not require proving the cooperation hypothesis first.

The question can be stated on the basis of facts already established elsewhere in the dossier:

> **How did a politician who was officially acknowledged as a subject of a U.S. criminal investigation, whose funds were subjected to a federal forfeiture on a narcotics/money-laundering statutory basis, who later faced repeated formal disputes concerning foreign accounts and declarations, and whose U.S. prosecutor-side disposition remains unexplained, remain legally eligible, politically viable, and ultimately become President of Nigeria?**

This is a **public-accountability question**, not a finding of criminal guilt.

135.1 It divides into two separate investigations

The question should not be answered with one conspiracy theory.

It divides into at least two distinct institutional problems:

United States side: Why did the documented investigation and civil forfeiture not produce a publicly identified personal criminal charging outcome for Tinubu, and what prosecutor-side disposition explains that result?

Nigeria side: Why did repeated formal controversies and proceedings — including the 2007/2011 CCT trajectory and later qualification litigation — fail to create a final legal or political barrier to his rise to the presidency?

Those are different systems, different legal standards, and different evidence.

The dossier should investigate both without pretending that one automatically proves the other.

135.2 The strongest current formulation

> **The issue is no longer whether a meaningful historical record exists. It plainly does. The institutional question is why that record repeatedly generated investigation, forfeiture, litigation, charging activity, withdrawal disputes, and later secrecy fights without producing a publicly transparent final account of Tinubu's personal prosecutorial disposition — and why none of those unresolved historical issues prevented his eventual political ascent to the presidency.**

That formulation is appropriately critical because it is anchored to documented events rather than to an assumption of guilt.

PART 136 — Evidentiary Upgrade Register After the 2007/2011 and 2003 Provenance Review

PROPOSITION	PRESENT ASSESSMENT
An earlier CCT matter identified as CCT/NC/ABJ/02/07 was invoked in the 2011 Tinubu proceedings	**Strong procedural lead / contemporaneously documented through party positions and reporting**
The original 2007 charge sheet has been recovered	**No**
The federal government said the 2007 proceeding had been discontinued	**Documented litigation position**
The Tribunal questioned whether filing a notice alone established effective discontinuance	**Strong contemporaneous procedural report**
The 2011 case ended because the accounts were judicially found not to exist	**No**
The substituted 2011 charge suffered affidavit/proof/particularization defects	**Strong contemporaneous account of tribunal reasoning**
Salisu Garba is a new evidentiary/proof-record search anchor	**Yes**
Kyari Ahmed, Alex Iziyon SAN and Ismaila Abas Rimi are new government-side retrieval anchors	**Yes / contemporaneously reported roles**
Federal prosecutors publicly announced an intention to appeal the 2011 discharge	**Strong contemporaneous statement**
A final published disposition of that announced appeal has been located	**No**
Babatunde Abayomi Olowu's Jan. 16, 2003 petition is identified as a reported trigger for the NDLEA/DEA inquiry	**High-value provenance lead; original petition still required**
The alleged 2003 verification chain can now be framed as Olowu → NDLEA → DEA Lagos → DOJ/OIA → DEA response	**Strong historical reconstruction; primary transmittals still required**
Specific document-reporting about that chain existed by Feb. 2009	**Yes / public provenance established**
Old reporting calling the civil forfeiture a criminal conviction is reliable	**No**
Missing records by themselves prove concealment or cooperation	**No**
Missing operative records attached to independently documented proceedings constitute legitimate documentary anomalies	**Yes / investigative assessment**
Asking how this documented record remained compatible with presidential eligibility and political viability is a legitimate accountability question	**Yes — provided it is not misstated as proof of criminal conviction**

Bottom Line After Supplement XIII

The new material changes the Nigerian-side chronology in a meaningful way.

The known 2011 CCT case was not necessarily the beginning of the foreign-account prosecution story. Tinubu's own litigation position pointed to an earlier **2007 CCT matter**, while the government relied on an asserted discontinuance whose formal effectiveness was itself questioned in tribunal proceedings. The later 2011 prosecution then failed through a combination of procedural and evidentiary defects rather than a full merits finding that the underlying account relationships were fictional. Federal prosecutors publicly announced an intention to appeal, but the public procedural endpoint of that announced appeal remains unresolved in this research set.

At the same time, the 2003 U.S./Nigerian verification lead can now be traced to a more concrete origin — a reported **January 16, 2003 Olowu petition** — and the public documentary story surrounding that chain can be traced back at least to **February 2009**.

These are not proofs of a hidden master conspiracy.

They are something more useful to a factual dossier:

> **They are separate, dated, institutionally identifiable events that should have generated records in multiple systems and that can now be searched independently of one another.**

That creates a much stronger research posture.

The central U.S. question remains the missing prosecutor-side disposition.

The new Nigerian question is equally concrete:

> **What exactly happened to the 2007 CCT case, what happened to the government's announced 2011 appeal, and how did repeated formal disputes over the same broader financial/declaration history terminate without producing a durable legal barrier to Tinubu's later political ascent?**

The dossier does not need to answer that question with speculation.

The documentary record is now strong enough to justify asking it.

Supplement XIII — Source / Recovery References

1. **Vanguard, 2011 — reporting on Tinubu's preliminary objection and the earlier CCT/NC/ABJ/02/07 matter** — used for the reported 2007 case reference, competing discontinuance positions, and the government's procedural response. https://www.vanguardngr.com/2011/12/when-the-arrow-rebounds/

1. **PM News Nigeria, Oct. 26, 2011 — "Tinubu challenges trial at conduct tribunal"** — contemporaneous account of the Tribunal's questioning concerning the earlier case and the asserted notice of discontinuance. https://pmnewsnigeria.com/2011/10/26/tinubu-challenges-trial-at-conduct-tribunal/

1. **Economic Confidential — contemporaneous reconstruction of the 2011 tribunal proceedings** — used for the substituted-charge, affidavit/proof-of-evidence and Salisu Garba procedural details; should be checked against a certified ruling when recovered. https://economicconfidential.com/tinubu-the-drama-and-the-fact-on-trial-day/

1. **Vanguard, Dec. 2011 — "Tinubu floors FG"** — reports Ismaila Abas Rimi's request for a certified copy and the federal government's stated intention to appeal. https://www.vanguardngr.com/2011/12/tinubu-floors-fg/

1. **Nigerian Eye, Sept. 2011 — contemporaneous CCT prosecution coverage** — used for reported government-side counsel/charge-preparation names including Kyari Ahmed and Alex Iziyon SAN. https://www.nigerianeye.com/2011/09/tinubus-trial-over-alleged-ownership-of.html

1. **Historical reproductions of the 2003 NDLEA/DEA material** — used as recovery leads for the reported Jan. 16, 2003 Babatunde Abayomi Olowu petition and subsequent DEA/OIA routing; not treated as primary authentication. https://www.thenigerianvoice.com/movie/162113/drug-crimes-apc-leader-bola-tinubu-still-a-suspect-in-the.html

1. **Nairaland, Feb. 19, 2009 — reproduction of Feb. 18, 2009 Nigerian Compass reporting** — used only to establish that the document-specific public narrative existed by 2009 and to preserve the names Hope Afoke Orivri and Dotun Oladipo as provenance/search anchors. https://www.nairaland.com/236662/ex-governor-bola-tinubu-drug

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SUPPLEMENT XIV — Adoke's Intervention, the 2006–2011 Multi-Agency File Chain, CCT Record-Custody Anomalies, and New Compass/2003 Anchors

> **Scope note (added August 25, 2026):** This supplement contains only findings developed after Supplement XIII that are not already substantively preserved elsewhere in the dossier. The most important new finding materially upgrades Part 130: the government's announced post-2011 appeal is no longer merely an unexplained procedural disappearance. Former Attorney-General of the Federation **Mohammed Bello Adoke** later publicly stated that he personally opposed the government's attempt to appeal because Tinubu "should not be disgraced."
>
> **Evidentiary rule:** Adoke's statement is an on-record account by the former chief federal law officer and is therefore highly probative as evidence of **what Adoke says he did and why**. It is not a judicial finding that his intervention was unlawful, that Tinubu requested it, that any bribe or quid pro quo existed, or that the underlying CCT allegations were true.
>
> **Supersession note:** To the extent Part 130 described the fate of the announced 2011 appeal as wholly unresolved, that assessment is **materially superseded by Part 137 below**. Registry confirmation of whether a formal Notice of Appeal was filed remains valuable, but the public record now contains a direct explanation from the Attorney-General who says he stopped the effort.

PART 137 — Former Attorney-General Mohammed Bello Adoke Says He Stopped the Government From Pursuing the Tinubu Appeal

137.1 The 2017 statement

In an April 18, 2017 interview with *TheCable*, former Attorney-General of the Federation and Minister of Justice **Mohammed Bello Adoke**, who served from 2010 to 2015, addressed Tinubu's Code of Conduct proceedings directly.

Adoke denied being responsible for initiating the Tinubu trial. More importantly, he stated that when the federal government wanted to appeal the outcome, **he opposed the move** because Tinubu **"should not be disgraced."**

Adoke further said that **"Tinubu knows very well that I did that."**

Evidentiary classification (B — exceptionally strong on-record institutional statement): This is a direct public statement by the former Attorney-General concerning his own exercise of prosecutorial/legal-policy authority while in office.

137.2 What this changes

The dossier previously had a documented sequence:

CCT dismisses/discharges Tinubu in 2011 → federal prosecutor publicly says government intends to appeal → no publicly located appellate disposition

That sequence can now be extended:

government intended to appeal → the Attorney-General says he personally opposed continuing the appeal → he says his reason was that Tinubu should not be "disgraced."

This is a major evidentiary change.

The Nigerian-side question **"Why did the announced appeal disappear?"** is no longer wholly unanswered.

A former Attorney-General has supplied one answer in his own words: **he opposed the government's planned appeal.**

137.3 The strongest defensible interpretation

The statement does **not** prove:

- that Tinubu committed the underlying Code of Conduct violations;
- that Tinubu asked Adoke to stop the appeal;
- that money, bribery, coercion, or a quid pro quo was involved;
- that Adoke committed obstruction or any other offense;
- that an appeal had already been formally perfected before Adoke intervened; or
- that the prosecution would have succeeded if continued.

It does establish something nevertheless extraordinary:

> **The former chief law officer of the Federation publicly described using his position to oppose further legal proceedings against Tinubu for a reason framed in terms of protecting Tinubu from disgrace, rather than because he identified a definitive judicial merits finding that the underlying account allegations were false.**

That is not speculation by an opponent. It is Adoke's own account of his decision.

137.4 Adoke's broader wording makes the institutional significance harder to dismiss

In the same interview, Adoke described Tinubu as someone for whom, in his account, he had done what was legally possible and said this had led some people to accuse him of favoring the opposition.

That broader claim remains **Adoke's characterization**, not an independently proven relationship.

Its significance is that his explanation of the stopped appeal was not presented as an accidental administrative lapse. He presented it as a conscious choice.

137.5 Evidentiary consequence

The strongest current formulation is therefore:

> **The Nigerian-side record now contains direct evidence that status/reputational considerations entered the government's decision whether to continue Tinubu's 2011 CCT case. The evidence is the former Attorney-General's own statement that he opposed the planned appeal because Tinubu should not be disgraced. Whether that intervention was legally proper, politically motivated, requested by Tinubu, or outcome-determinative remains unproven.**

This finding does not establish Tinubu's guilt.

It does, however, materially strengthen the accountability question concerning **why formal proceedings repeatedly ended without a final merits determination**.

PART 138 — By 2009 the EFCC Chair Said She Had Inherited Three Tinubu Case Files

138.1 Farida Waziri identified multiple files, not a single dormant allegation

In an October 25, 2009 interview, then-EFCC Chair **Farida Waziri** stated concerning Tinubu:

"I met three case files, we are investigating."

Months earlier, in June 2009, Waziri had publicly rejected reports that former-governor files had disappeared and said the Commission had been **investigating and building on the files**. On Tinubu specifically, she said EFCC was gathering evidence with which to establish a case.

Evidentiary classification (B — direct statements by sitting EFCC Chair).

138.2 Why "three case files" matters

This is materially different from saying that Tinubu was the subject of one recycled political petition.

By 2009, the head of Nigeria's principal economic-crimes agency publicly described **three Tinubu case files** in EFCC custody and said investigation was continuing.

The contents and subject matter of each of those three files are not established by the interview.

The defensible conclusion is narrower:

> **The Nigerian anti-corruption record around Tinubu was multi-file by 2009. At least according to the sitting EFCC Chair, the Commission possessed three separate case files associated with him and was actively investigating them.**

138.3 New retrieval targets

The statement creates highly specific archival targets:

- EFCC Tinubu File 1 / File 2 / File 3 identifiers;
- opening dates;
- originating petitions;
- assigned investigators;
- investigation plans;
- evidence indexes;
- legal-unit recommendations;
- inter-agency referrals;
- closure, transfer, or prosecution memoranda;

- chain-of-custody records showing whether any file later moved to CCB, AGF/FMOJ, CCT, ICPC, Police, or another body.

PART 139 — CCB Chairman Sam Saba Publicly Described an Open Case and a Multi-Agency File-Custody Problem in 2010

139.1 December 2010: "His case is still with us"

In December 2010, CCB Chairman **Sam Saba** publicly stated that Tinubu's foreign-account matter was not closed.

Saba said he had discussed the matter with EFCC Chair Farida Waziri and intended to meet Waziri and Attorney-General **Mohammed Adoke** in order to **obtain the case file** for prosecution before the Code of Conduct Tribunal.

Evidentiary classification (B — direct statement by the sitting CCB Chairman).

139.2 This reveals a more complicated custody history

The significance is not merely that another official believed Tinubu had a case to answer.

Saba's statement identifies an operational problem:

> **The prosecuting institution said the case remained alive, but it needed to obtain the operative case file through discussions involving EFCC and the Attorney-General.**

This means the historical record should not be imagined as one continuous CCB folder sitting unchanged in one registry.

By late 2010, relevant material was apparently distributed across or moving between:

- **CCB**;
- **EFCC**;
- the **Attorney-General / Federal Ministry of Justice**; and
- the **CCT**.

That substantially widens the archival search.

139.3 September 2011: CCB said the Tinubu matter had been ongoing since 2006

In September 2011, Saba expressly rejected the characterization of the prosecution as a newly created political case and stated that Tinubu's matter had been **"an ongoing case since year 2006."**

He said the lengthy delay had resulted from investigative requirements and problems constituting a full tribunal after the death of the former chairman.

This pushes the documented Nigerian investigative chronology backward another year:

2006 → 2007 → 2009 → 2010 → 2011

rather than beginning with the 2011 charge.

PART 140 — A 2006 Cross-Agency Asset-Verification Team Adds CCB, EFCC and State Security to the Same Documentary Chain

140.1 A contemporaneous verification report later surfaced through the Saraki proceedings

Reporting based on a **July 19, 2006 CCB investigative/verification report** identified a team headed by **Ikechi Iwuagwu** of the CCB, with **Garba Adamu** of the EFCC and **Geraldine Longtsen** of the State Security Service.

The report became publicly significant years later in connection with Bukola Saraki's CCT prosecution.

The same reporting states that the team **also verified assets declared by Bola Tinubu**.

Evidentiary classification (B / strong document-derived reporting pending recovery of the complete Tinubu-specific 2006 verification pages).

140.2 Why this matters

This materially strengthens Sam Saba's later statement that the Tinubu matter had been ongoing since 2006.

The two sources are independent in function:

- Saba publicly dated the case to 2006;
- later reporting on the contemporaneous verification file identifies a **2006 multi-agency team** that also examined Tinubu's declaration.

The strongest accurate formulation is:

> **The Nigerian foreign-account/asset-declaration inquiry can now be traced to a multi-agency verification environment in 2006 involving at least CCB, EFCC and State Security personnel, before the 2007 CCT proceeding.**

140.3 New names as file keys

The following names should now be used as archival retrieval anchors:

- **Ikechi Iwuagwu — CCB**
- **Garba Adamu — EFCC**
- **Geraldine Longtsen — State Security Service**

They may lead to field verification sheets, inter-agency tasking, CCB-1 working papers, investigation reports, annexures, exhibits and CCT prosecution packages.

PART 141 — A Reproduced 2010 CCT Registry Letter Describes the 2007 Tinubu Matter as "Adjourned Sine Die"

141.1 The letter creates a direct conflict with the simpler "withdrawn" narrative

A reproduced letter attributed to the Code of Conduct Tribunal, signed by Acting Chief Registrar **Abdulmalik Shuaibu**, bears reference:

CCT/HQ.149/S/1/77

and is dated **November 8, 2010**.

The reproduced text says the Tribunal could not itself relist the Tinubu matter because it had been:

"adjourned sine die sometime in 2007."

It directed the complainant toward the Attorney-General and CCB Chairman as the authorities responsible for prosecution.

Evidentiary classification (B/C — strong documentary reproduction; original/certified letter still required).

141.2 Why this wording is important

Supplement XIII already established that the parties later disputed whether the earlier 2007 case had been discontinued.

The reproduced 2010 registry letter adds a materially different procedural description:

adjourned sine die

rather than:

finally determined / dismissed / conclusively withdrawn.

Those terms are not interchangeable.

The letter does not by itself prove the exact legal status of the 2007 case.

It does establish a new documentary inconsistency that can be tested by obtaining the original CCT/HQ.149/S/1/77, the 2007 order/minutes, any notice of discontinuance and the CCT docket/register entry.

141.3 Stronger documentary-anomaly formulation

> **The 2007 proceeding now has at least three competing procedural descriptions in the historical record: an earlier case existed; the government later said it had been discontinued; and a reproduced 2010 CCT registry letter described it as adjourned sine die. The only responsible way to resolve that contradiction is the original 2007–2011 tribunal file.**

PART 142 — The 2020 EFCC Request Was Part of a Multi-Letter Exchange, Not a One-Off Inquiry

The dossier already records the November 6, 2020 EFCC letter, reference **CR/3000/EFCC/LS/Vol4/322**, signed by then-Lagos Zonal Head Abdulrasheed Bawa.

New reporting on the document adds that the November 6 letter itself referred back to:

- an **EFCC letter dated September 4, 2020**; and
- a **CCB response dated October 9, 2020**.

The November 6 letter then requested **outstanding information** concerning Bola Ahmed Adekunle Tinubu.

Evidentiary classification (B / document-derived reporting; original September 4 and October 9 letters still required).

This creates a minimum three-document chain:

September 4 EFCC request → October 9 CCB response → November 6 EFCC follow-up

The significance is narrow but substantial:

> **The 2020 request was not an isolated letter. EFCC and CCB had already exchanged correspondence concerning Tinubu before the November 6 follow-up.**

PART 143 — The 2021 CCB Rebuttals Produce a Genuine Record-Custody Contradiction

143.1 One CCB source said the case file had left for the Tribunal and never returned

In March 2021, following reporting that Tinubu-related asset records could not be located, *The Guardian Nigeria* published a detailed CCB rebuttal.

One CCB source said that the **case file was no longer with the Bureau**, because the matter had been transmitted to the CCT in 2007 and the file **did not return**.

The same source said that if someone wanted the old case file, the appropriate place to look was the Tribunal.

The source also expressly said **there had been no federal-government appeal**.

143.2 Another CCB source said the relevant records were electronically preserved and retrievable

The same article quoted another CCB source saying that asset-declaration and other vital records were **electronically saved and retrievable**.

A separate CCB-source rebuttal published by *New Telegraph* said asset forms were carefully processed and safely kept and rejected the suggestion that officials could simply erase such sensitive material.

143.3 These statements answer different questions and should not be collapsed into one "file exists" claim

There are at least three potentially distinct things:

1. **the original asset-declaration form(s);**
2. **the investigative/prosecution case file;**
3. **electronic or duplicate records derived from those materials.**

Accordingly, the 2021 statements are not necessarily logically impossible to reconcile.

But they do create a genuine custody problem:

> **One official account placed the old prosecution file at the CCT and said it never returned to CCB, while another emphasized that underlying asset-declaration/vital records remained electronically retrievable.**

143.4 Adoke's admission changes how the "no appeal" statement is read

The 2021 CCB source said there had been no appeal.

Read beside Adoke's 2017 statement, the record is materially more informative:

- government prosecutors publicly announced an intention to appeal in 2011;
- Adoke later said he opposed the government's attempt to appeal because Tinubu should not be disgraced;
- a CCB source later confirmed that no federal appeal occurred.

This is now one of the strongest internally coherent institutional chains on the Nigerian side.

PART 144 — Compass Finance & Investment Company Limited Is Officially Confirmed in the CAC Register

144.1 Official CAC registration data

A Corporate Affairs Commission public strike-off notice provides a hard corporate anchor for **Compass Finance & Investment Company Limited**, an entity already appearing repeatedly in the U.S. and Nigerian records.

The official CAC publication identifies:

- **Company:** COMPASS FINANCE & INVESTMENT COMPANY LIMITED
- **Registration Number: 131287**
- **Registration Date: May 22, 1989**
- **Later status:** included in CAC's final list of companies struck off in January 2024.

Evidentiary classification (A — official Corporate Affairs Commission record).

144.2 Why this matters

Compass Finance is therefore not merely a company name reproduced in the Moss affidavit, bank documents, CCT charges or old political petitions.

Its legal existence in Nigeria is independently confirmed by the corporate registry.

The incorporation date — **May 22, 1989** — also places the company squarely inside the pre-forfeiture chronology.

144.3 What remains unproven

Old 2003 petition material claimed that a CAC search conducted in 2002 identified Tinubu, Agbele and Akande in the historical director structure.

That historical director search has **not yet been independently authenticated through a certified CAC company file**.

The correct position is therefore:

> **RC 131287 and the May 22, 1989 incorporation are now hard official facts. The historical shareholder/director structure remains a high-value documentary question requiring the complete CAC file.**

PART 145 — Tinubu's Own Political Camp Publicly Acknowledged Repeated Personal Contact With U.S. Investigators in 2003

145.1 The Alliance for Democracy defense did not deny investigator contact

In February 2003, during the public controversy over the U.S. record, the Alliance for Democracy defended Tinubu by emphasizing that he had not been criminally prosecuted.

In making that argument, the party said Tinubu had traveled to the United States several times and **spoke personally with investigators on multiple occasions**.

Evidentiary classification (B — contemporaneous statement by Tinubu's political camp).

145.2 Why the statement matters now

The statement was offered as an exculpatory argument: if U.S. investigators possessed evidence sufficient for criminal prosecution, the party argued, Tinubu could have been prosecuted when he returned to the United States and interacted with investigators.

The legal conclusion does not automatically follow.

The historical admission is nevertheless valuable:

> **Tinubu's own political defenders were publicly acknowledging repeated direct investigator contact by February 2003 — almost two decades before the modern FOIA litigation.**

That is independently compatible with the later-discovered Tinubu-specific FD-302 request and the Moss interview chronology.

It still does **not** establish whether those contacts were as a subject, witness, claimant, source, cooperator, or some combination of roles.

PART 146 — The 2003 Olowu Material Was Reported as a 97-Page Documentary Petition Sent to Multiple Nigerian Institutions

Supplement XIII established **Babatunde Abayomi Olowu** as the reported origin of the January 2003 petition.

A historical *Daily Trust* account, preserved in later archives/reproductions, provides materially more specific provenance.

The report stated that:

- Olowu had sworn an affidavit at the **Federal High Court, Abuja**;
- the newspaper possessed both the affidavit and a **97-page petition with supporting documents**;
- the petition/cover materials had been delivered on **January 17, 2003** to multiple institutions, including **INEC, ICPC, CCB and the State Security Service headquarters**.

Evidentiary classification (B/C — contemporaneous document-reporting provenance; the full 97-page petition and filing receipts still require recovery).

146.1 Why the size and distribution matter

This substantially expands the potential survival universe.

The 2003 material may have generated copies or registry traces in at least:

- Federal High Court Abuja;
- INEC;
- ICPC;
- CCB;
- State Security Service/DSS;
- Police/IGP channels;
- NDLEA;
- DEA Lagos;
- DOJ/OIA.

Even if one copy disappeared, the same petition package may have entered multiple independent registries.

146.2 A critical warning about the petition's legal claims

The old petition reportedly described the U.S. resolution as a **plea bargain**.

That description is **not authenticated by the U.S. court record** and must not be upgraded merely because it appeared in a 97-page petition.

The value of the Olowu package is therefore documentary provenance, possible attached copies of U.S./CAC records, dates and routing — not automatic acceptance of the petitioner's legal conclusions.

PART 147 — A Paper-Era Investigation Can Leave Multiple Surviving "Copies" Even When the Original Master File Is Missing

The combined new evidence substantially changes the archive strategy.

The Tinubu-related Nigerian record is now traceable through multiple institutional nodes:

2003: Federal High Court / INEC / ICPC / CCB / SSS / Police / NDLEA / DEA-OIA **2006:** CCB / EFCC / SSS verification environment **2007:** CCT prosecution **2009:** EFCC says three Tinubu case files are under investigation **2010:** CCB says case remains open and seeks file through EFCC/AGF; CCT registry says 2007 matter was adjourned sine die **2011:** renewed CCT prosecution and announced appeal **2017:** former AGF says he stopped the appeal effort **2020:** EFCC ↔ CCB multi-letter asset-record exchange **2021:** different public accounts of physical case-file custody versus electronic/asset-record preservation

This gives the dossier a more sophisticated answer to the paper-record problem:

> **The investigative target is no longer one mythical "Tinubu file." The historical record was copied, transferred, summarized, litigated, re-opened and referenced across multiple agencies for nearly two decades. A missing master file therefore does not end the search; it creates a map of secondary custodians.**

That is an archival conclusion, not a claim of concealment.

PART 148 — Revised Accountability Assessment: the Nigerian Side Now Contains a Documented Intervention, Not Merely Procedural Failure

Before the Adoke finding, the dossier could document repeated Nigerian investigations and procedural terminations but could not identify a clear decision-maker explaining why the government's announced 2011 appeal vanished.

That has changed.

Adoke's statement supplies a named actor, a decision, and a stated reason.

The record now supports the following formulation:

> **The Nigerian-side history is no longer describable solely as a sequence of weak cases that happened to fail. It includes repeated investigations beginning at least by 2006, multiple agency case files, a 2007 proceeding whose final procedural status remains contested, a renewed 2011 prosecution, and a former Attorney-General's own statement that he opposed the government's planned appeal because Tinubu should not be disgraced.**

That remains short of proving corrupt protection.

But it is direct evidence that the continuation of a formal legal proceeding was affected, in Adoke's own account, by a judgment about whether a politically significant individual should be subjected to further public disgrace.

148.1 The distinction from the U.S. cooperation hypothesis

This Nigerian finding must not be retrofitted into proof of the U.S. cooperation theory.

They are separate systems.

The U.S. question remains:

What prosecutor-side disposition explains Tinubu's non-charging outcome?

The Nigerian question has become more specific:

How often did investigations reach a stage at which discretionary institutional decisions — file transfers, relisting, prosecution, appeal or non-appeal — determined whether Tinubu faced a final merits adjudication?

The Adoke statement provides one documented answer to one such decision.

PART 149 — Evidentiary Upgrade Register After the Adoke / File-Custody Run

PROPOSITION	PRESENT ASSESSMENT
The federal government publicly intended to appeal Tinubu's 2011 CCT discharge	**Strong / contemporaneous prosecutor statement**
The fate of the planned appeal is completely unexplained	**Superseded — Adoke later said he opposed/stopped the appeal effort**
Adoke said Tinubu should not be “disgraced”	**Very strong as Adoke's own on-record statement**
Adoke's statement proves Tinubu bribed or ordered him to stop the appeal	**No**
Adoke's statement proves the underlying CCT charges were true	**No**
Status/reputational considerations entered the decision whether to continue the case, according to the then-AGF's own account	**Very strong / direct institutional admission**
Farida Waziri said she inherited three Tinubu case files	**Very strong as sitting EFCC Chair's statement**
The contents of all three EFCC files are known	**No**
Sam Saba said the Tinubu case was still open in 2010 and that he needed the case file through EFCC/AGF channels	**Very strong as sitting CCB Chair's statement**
Saba said the matter had been ongoing since 2006	**Very strong / contemporaneous CCB statement**
A 2006 verification team involving CCB, EFCC and State Security also examined Tinubu's declaration	**Strong document-derived reporting; Tinubu-specific report pages still sought**
CCT/HQ.149/S/1/77 described the 2007 matter as adjourned sine die	**Strong reproduced-document lead; certified original still required**
The government later characterized the 2007 case as discontinued	**Documented litigation position**
Those two descriptions are fully reconciled	**No — original docket/order required**

PROPOSITION	PRESENT ASSESSMENT
The Nov. 6, 2020 EFCC letter was an isolated first request	**No — it referenced a Sept. 4 request and Oct. 9 CCB response**
CCB gave one coherent 2021 account of the physical/electronic Tinubu records	**No — public statements distinguish a CCT-held case file from retrievable electronic/asset records**
Compass Finance & Investment Co. Ltd. is officially registered as RC 131287, incorporated May 22, 1989	**Very strong / official CAC record**
CAC's current public record proves Tinubu, Akande and Agbele were all directors in July 2002	**Not yet — historical company file/search exhibit still required**
Tinubu's political camp acknowledged repeated personal contact with U.S. investigators by 2003	**Strong as contemporaneous party statement**
That acknowledgment proves cooperation	**No**
Olowu's 2003 package was reported as a 97-page petition distributed to multiple agencies	**Strong contemporaneous provenance; original package/receipts still required**
The paper-era record has multiple independent potential custodians	**Very strong investigative conclusion from documented routing history**

Bottom Line After Supplement XIV

This research run materially changes the Nigerian-side evidentiary picture.

The most important new fact is not another allegation about Tinubu.

It is **Mohammed Bello Adoke's own account of a prosecutorial-policy decision**.

The federal government publicly announced that it intended to challenge Tinubu's 2011 CCT discharge. Years later, the Attorney-General who held office at the time publicly stated that he personally opposed the government's appeal effort because Tinubu **"should not be disgraced."**

That does not prove the underlying foreign-account case.

It does not prove bribery or a secret agreement.

But it removes one major event from the category of unexplained institutional silence:

> **The question "why did the appeal not proceed?" now has a documented answer from the former Attorney-General himself.**

The surrounding record makes that answer more significant, not less.

By 2009, EFCC's chair said she had **three Tinubu case files** under investigation. In 2010, CCB's chairman said the case remained open and that he needed to obtain the operative file through EFCC/AGF channels. In 2011, CCB said the matter had existed since **2006**. A contemporaneous multi-agency verification environment involving CCB, EFCC and State Security has now been identified. A reproduced CCT registry letter described the 2007 case as **adjourned sine die**, creating tension with later claims of a completed discontinuance. A decade later, CCB sources still gave different accounts of where the physical prosecution file ended and what electronic/asset records survived.

The institutional question is therefore sharper:

> **This is not simply a history of accusations that never went anywhere. It is a history of investigations, multiple files, cross-agency transfers, formal charges, procedural failures, attempted continuation, and at least one now-documented senior legal-policy intervention that stopped further proceedings.**

The correct next step is not to invent the conclusion.

It is to recover the records that now have names, dates, file references, agencies and decision-makers attached to them.

Supplement XIV — Primary / High-Value Source and Recovery References

1. **TheCable, Apr. 18, 2017 — interview with former AGF Mohammed Bello Adoke** — direct statement that he opposed the government's attempt to appeal the Tinubu CCT outcome because Tinubu should not be disgraced. https://www.thecable.ng/interview-abacha-family-using-efcc-humiliate-malabu-says-adoke/

1. **Vanguard, June 9, 2009 — Farida Waziri on inherited former-governor files** — says EFCC was investigating/building on the files and gathering evidence concerning Tinubu. https://www.vanguardngr.com/2009/06/49-nigerians-stole-n1436bn-public-funds-efcc/

1. **Pointblanknews, Oct. 25, 2009 — Farida Waziri interview** — contains the statement that she inherited three Tinubu case files and was investigating them. https://www.pointblanknews.com/os2351.html

1. **Historical Punch report reproduced Dec. 8, 2010 — Sam Saba / CCB** — says the Tinubu matter remained open and CCB intended to obtain the case file through EFCC/AGF channels. https://www.nairaland.com/564897/foreign-accounts-tinubu-case-answer

1. **Vanguard, Sept. 28, 2011 — Sam Saba** — states that the Tinubu case had been ongoing since 2006. https://www.vanguardngr.com/2011/09/15-ex-govs-for-trial-tribunal/

1. **Premium Times-derived reporting on the July 2006 CCB verification report** — identifies Ikechi Iwuagwu (CCB), Garba Adamu (EFCC), Geraldine Longtsen (SSS), and reports that the team also verified Tinubu's declared assets. https://quicknews-africa.net/inside-the-code-of-conduct-bureaus-investigative-report-that-nailed-saraki/

1. **The Nigerian Voice, reproduction of CCT registry correspondence** — quotes CCT/HQ.149/S/1/77, Nov. 8, 2010, describing the Tinubu matter as adjourned sine die in 2007; certified original remains a recovery target. https://www.thenigerianvoice.com/news/43860/arrest-and-prosecute-tinubu-ngo-urges-code-of-conduct-burea.html

1. **The Guardian Nigeria, Mar. 10, 2021 — CCB record-custody rebuttal** — one CCB source places the old case file at CCT and says it did not return; another says vital/asset records are electronically retrievable. https://guardian.ng/news/ccb-denies-report-of-missing-tinubus-case-file/

1. **New Telegraph, Mar. 11, 2021 — separate CCB-source rebuttal** — says asset forms are carefully processed and safely kept. https://newtelegraphng.com/report-of-missing-file-on-tinubu-not-true-ccb-source/

1. **Peoples Gazette, 2021 — reporting on Nov. 6, 2020 EFCC letter** — records that the November follow-up referred to a Sept. 4 EFCC letter and an Oct. 9 CCB response. https://gazettengr.com/exclusive-efcc-goes-after-bola-tinubu-for-corruption-writes-ccb-for-ex-lagos-governors-asset-documents/

1. **Corporate Affairs Commission — Final Struck-Off List, Jan. 4, 2024** — official record for COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287, registered 22/05/1989. https://www.cac.gov.ng/wp-content/uploads/2024/01/STRUCK_OFF_FINAL_LIST_2024.pdf

1. **Vanguard / allAfrica, Feb. 2003 — Tinubu/Alliance for Democracy response to U.S. criminal-record controversy** — contemporaneous defense acknowledging that Tinubu had personally spoken with U.S. investigators on multiple occasions. https://allafrica.com/stories/200302110527.html

1. **Daily Trust, Feb. 3, 2003 article preserved in historical reproductions — Babatunde Olowu petition** — reports a Federal High Court affidavit and 97-page documentary petition distributed to INEC, ICPC, CCB and SSS; the original package remains a high-value recovery target.

SECTION C

NIGERIA: COURTS, REGISTERS AND THE COMPASS QUESTION

1992 – 2026

A treasonable-felony prosecution. A debt claim extinguished by immunity. A tribunal that quashed a case and later said its own reasoning was wrong. A corporate register that, in 2026, confirmed what an American affidavit had alleged in 1993.

SUPPLEMENT XV — Compass 2002: The Tinubu–Agbele–Akande Corporate Continuity Question, CBN Regulatory Status, and the New Agbele Nigerian Identity Trail

> **Scope note (added August 25, 2026):** This supplement adds the new Compass/Agbele findings recovered after Supplement XIV. It does not alter the underlying U.S. court record, and it does not convert a reproduced historical CAC search into a certified CAC file. Instead, it distinguishes three evidentiary layers: **(A)** the primary U.S. affidavit and official CAC/CBN records; **(B)** contemporaneous or near-contemporaneous publications reproducing a claimed CAC search; and **(C)** investigative conclusions that remain conditional on recovery of the original July 2002 CAC search result.
>
> **Critical methodological clarification:** The new material supports a substantially stronger formulation than the dossier previously used. If the reported July 2002 CAC search is authentic and accurately reflects the corporate register, Tinubu's January 30–31, 1992 blanket statement to U.S. investigators that he had **no business association or financial relationship with Agbele or Akande** is materially contradicted by the corporate record. Whether that contradiction proves deliberate deception, as opposed to a stale/nominal corporate entry or another explanation, remains a separate question of intent.
>
> **Separate Dangote caution:** The appearance of the rare full name **AGBELE ABIODUN OLASUYI** in Dangote Cement shareholder/unclaimed-dividend records is a legitimate identity lead. It does **not**, standing alone, establish a personal relationship with Aliko Dangote or knowledge by Dangote/Dangote Cement of the historical U.S. investigation. No second independent Dangote-specific business, director, address, contract, broker or transaction join has yet been recovered.

PART 150 — The 1992 U.S. Record Already Contains an Internal Corporate Contradiction

150.1 Tinubu controlled Compass accounts

The Moss affidavit states that Citibank International maintained **two additional corporate accounts in the name of Compass Finance and Investment Company, Ltd.**, and that those accounts were **controlled by Bola Tinubu**.

This is not a later Nigerian allegation. It is part of the sworn U.S. forfeiture record.

150.2 The corporate documents supplied to Citibank named Agbele and Akande as directors

The same affidavit states that when Tinubu opened the Citibank International accounts, he supplied corporate documents for Compass, including its memorandum and articles of association.

According to the affidavit, those documents identified:

- **Mueez Adegboyega Akande**; and
- **Abiodun Olasuyi Agbele**

as directors of **Compass Finance and Investment Company, Ltd.**

150.3 Tinubu then denied any business or financial relationship with either man

Paragraph 47 of the affidavit states that on **January 30–31, 1992**, Tinubu told investigators that he had:

> **no business association or financial relationship with Agbele or Akande.**

The contradiction is therefore already visible inside one evidentiary record:

Tinubu controls Compass corporate accounts → the corporate documents he supplied identify Agbele and Akande as directors → Tinubu then says he has no business association or financial relationship with either man

150.4 Stronger present assessment

The dossier should no longer describe this merely as a vague inconsistency about how well Tinubu knew the men.

The more accurate formulation is:

> **The sworn U.S. record documents a direct conflict between the corporate/account documentation surrounding Compass and Tinubu's later blanket denial of any business or financial association with Agbele or Akande.**

That is a documentary fact.

What the record does not independently establish is Tinubu's subjective reason for making the denial.

PART 151 — The Claimed July 2002 CAC Search, If Authentic, Extends the Formal Association by Approximately a Decade

151.1 Historical publication identifies a CAC search

A 2009 public reproduction of an earlier petition/document package states that investigators conducted a search of the Nigerian **Corporate Affairs Commission** records relating to Compass Finance and Investment Company Limited.

The publication gives the company as:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED RC 131287

and states that the CAC search showed that, **as of July 2002**, Bola Tinubu remained a director together with **Abiodun Olasuyi Agbele** and **Mueez Akande**.

The reproduced material refers to the CAC result as an annexure to the underlying petition.

151.2 Independent official CAC records authenticate the company identity

The historical claim is no longer floating without an official corporate anchor.

The **Corporate Affairs Commission's own strike-off publication** independently confirms:

- **Company:** COMPASS FINANCE & INVESTMENT COMPANY LIMITED
- **RC: 131287**
- **Registration date: May 22, 1989**

The company was later placed on CAC's strike-off list.

This does not authenticate the historical director list, but it independently confirms the exact company name, RC number and incorporation date cited in the older material.

151.3 Why the 2002 date is potentially decisive

If the July 2002 CAC search is authentic and accurately reflects the registry, then the documentary chronology becomes:

May 22, 1989 → Compass incorporated as RC 131287

1989–1992 U.S. banking period → Compass documents supplied to Citibank identify Agbele and Akande as directors → Tinubu controls Compass corporate accounts

January 30–31, 1992 → Tinubu tells U.S. investigators he has no business association or financial relationship with Agbele or Akande

July 2002 → claimed CAC search still records Tinubu, Agbele and Akande together in the director structure

This is not a minor timing discrepancy.

If the CAC document is genuine, the formal corporate association did not merely pre-date Tinubu's denial: **it remained reflected in the Nigerian corporate registry roughly ten years after that denial.**

151.4 Stronger journalistic formulation

Under that assumption, the responsible but critical formulation is:

> **Tinubu's 1992 blanket denial was materially false on the documentary corporate record.**

The word **"materially"** matters because the denial concerned the precise business/financial relationship that investigators were examining.

The remaining unresolved question is not whether the records conflict.

They do.

The unresolved question is **why** they conflict.

PART 152 — What the 2002 CAC Record Would Prove, and What It Would Still Not Prove

152.1 If authentic, it would prove formal corporate continuity

A genuine CAC search showing all three men as directors in July 2002 would establish that the **formal Nigerian company record continued to associate Tinubu, Agbele and Akande** approximately a decade after the U.S. investigation.

That would materially undermine any broad factual proposition that Tinubu had never had a business association with the two men.

152.2 It would not by itself prove active day-to-day cooperation through 2002

A directorship recorded in a corporate registry can remain after:

- a director ceases active involvement;
- a company becomes dormant;
- statutory filings are not updated;
- the registered office closes;
- corporate records become stale.

Therefore the strongest currently justified conclusion is **formal corporate continuity**, not yet proven active joint business operations continuously through 2002.

152.3 This qualification becomes especially important because of the CBN record

The Central Bank evidence discussed below suggests that Compass itself may not have been operating normally by the time of the 2002 verification exercise.

Accordingly, the dossier must distinguish:

formal/director association from **proof of active business activity or personal contact in 2002**.

PART 153 — The Central Bank of Nigeria Independently Places Compass in the Regulated Bureaux-de-Change System in 2002

153.1 Official CBN public notice

An official **Central Bank of Nigeria** public notice issued following a **Capital Verification Exercise** for Bureaux De Change (BDCs) divided the industry into categories.

The CBN stated that:

- thirteen BDCs met the minimum paid-up capital requirement;
- sixty-seven operating BDCs were given additional time to comply;
- **187 BDCs that "could not be located/closed shop"** were given four weeks to contact CBN, after which their licences would be revoked.

153.2 Compass appears in the "could not be located/closed shop" list

The CBN's list includes:

No. 97 — Compass Finance & Investment Co. Ltd.

with the official address:

LSDPC House (13th Floor) Nnamdi Azikiwe Street P.O. Box 51549, Falomo, Ikoyi, Lagos

This is a major new institutional fact.

It establishes that Compass was not merely a corporate name used in U.S. banking records.

By 2002, the company appears in an official CBN regulatory document concerning **Bureaux De Change**.

153.3 What the CBN record proves

The CBN record establishes that Compass was within the BDC regulatory/licensing universe addressed by the Capital Verification Exercise.

It also establishes that during that exercise the CBN classified Compass in the group of BDCs that **could not be located / had closed shop** and warned that licences would be revoked if the institutions did not contact the Bank within four weeks.

153.4 What it does not prove

The CBN notice does not prove:

- criminal conduct;
- money laundering;
- that Compass remained operational in July 2002;
- that Tinubu, Agbele and Akande were personally managing it at that point;
- that any BDC transactions were connected to the 1993 U.S. forfeiture funds.

The record is regulatory, not criminal.

PART 154 — The 2002 CAC and CBN Records Create a Two-Agency Corporate Anomaly

If the July 2002 CAC search is authentic, the same broad period contains two different official/officially described corporate realities:

Corporate Affairs Commission axis

The claimed July 2002 CAC search says:

> **Tinubu + Agbele + Akande remain in Compass's director structure.**

Central Bank axis

The CBN Capital Verification Exercise says:

> **Compass Finance & Investment Co. Ltd. is a BDC that could not be located / had closed shop.**
>
> These propositions are not mutually exclusive.
>
> A company can remain on the CAC register with unchanged directors while no longer operating at its licensed address.
>
> But the combination is significant because it creates a precise records question:

> **Who controlled, owned, filed for, or attempted to maintain Compass after the U.S. investigation, and when did its actual business operations cease?**

The answer should exist across:

- CAC annual returns;
- director-change forms;
- allotment/shareholder forms;
- registered-office changes;
- CBN BDC licence file;
- capital-verification correspondence;
- licence-revocation correspondence;
- tax records;
- bank mandates;
- liquidation/strike-off records.

PART 155 — The Motive Question Is Now Legitimate, but Still Separate From the Documentary Contradiction

The evidence now justifies a more pointed journalistic question:

> **Why did Tinubu tell U.S. investigators in January 1992 that he had no business association or financial relationship with Agbele or Akande when the same investigation possessed Compass corporate documentation identifying Agbele and Akande as directors of a company whose international accounts Tinubu controlled?**

If the July 2002 CAC search is authenticated, the question becomes sharper:

> **Why was Tinubu still recorded in the same company's director structure with Agbele and Akande approximately ten years after making that denial?**

Possible explanations must be tested rather than selected in advance.

They include:

1. **intentional concealment** of the extent of the business relationship;
2. an attempt to distinguish personal relations from a nominal corporate structure;
3. stale CAC records that were never updated after active involvement ceased;
4. a directorship arrangement that remained legally recorded while the company itself became dormant;
5. an inaccurate or incomplete historical CAC search reproduction.

The evidence now makes **intentional concealment a legitimate hypothesis**.

It does not yet make motive an adjudicated fact.

The key difference is that this is no longer speculation generated from silence.

It is a hypothesis generated by a **specific contradiction between Tinubu's recorded statement and corporate/account records.**

PART 156 — Agbele's Nigerian Shareholder Trail Creates a Separate Post-1990 Identity Route

156.1 Stanbic IBTC pushes the public name trail back to 2011

A Stanbic IBTC **List of Unclaimed Dividends 2011** contains the exact rare full-name combination:

S/N 8079 — AGBELE ABIODUN OLASUYI

A separate Stanbic IBTC unclaimed-dividend publication from **2012** again contains:

S/N 6498 — AGBELE ABIODUN OLASUYI

This materially strengthens the time depth of the public Nigerian financial-identity lead. The same rare full-name combination was therefore present in Stanbic's published unclaimed-dividend universe by **2011**, not merely in later 2019–2024 web-era lists.

The listings do not reveal when the underlying shares were originally acquired. They establish only that a beneficiary under this exact name was carried in Stanbic's unclaimed-dividend records by 2011–2012.

156.2 R.T. Briscoe provides an independent cross-company name match

A separate **R.T. Briscoe Plc** unclaimed-dividend list contains the same three names in a different ordering:

AGBELE OLASUYI ABIODUN

This is independently useful because it places the same unusually specific three-part name in a second Nigerian listed-company shareholder/dividend universe unrelated to Stanbic IBTC or Dangote Cement.

It does **not** by itself establish that the R.T. Briscoe beneficiary is the historical U.S. Agbele.

156.3 Dangote Cement records add a third independent company universe

Dangote Cement unclaimed-dividend publications also contain:

AGBELE ABIODUN OLASUYI

The name appears repeatedly in multiple annual lists, including 2019, 2020, 2021, 2022, 2023 and 2024 publications.

This repetition reduces the likelihood that the entry is a one-off OCR or transcription artifact.

The combination of:

- Stanbic IBTC;
- R.T. Briscoe; and
- Dangote Cement

creates a **multi-company Nigerian shareholder-name fingerprint** that is materially stronger than a single isolated list entry.

156.4 Identity limitation remains controlling

The shareholder beneficiary has **not yet been proven to be the same individual** as the Abiodun Olasuyi Agbele documented in the 1990–1993 U.S. narcotics investigation.

The name match is unusually specific, but identity still requires a matching:

- date of birth;
- historical address;
- signature;
- shareholder folio;
- CSCS/CHN;
- bank mandate;
- next-of-kin;
- acquisition date;
- or other unique identifier.

The multi-company pattern increases the value of obtaining registrar/KYC records; it does not remove the need for them.

156.5 Dangote-specific limitation

No evidence located in this run establishes a personal relationship between this shareholder and **Aliko Dangote**.

No second Dangote-specific join has yet been found involving:

- directorship;
- joint company;
- shared address;
- contract;
- loan;
- broker;
- bank mandate;
- transaction;
- nominee relationship;
- correspondence.

Accordingly:

> **The Dangote Cement appearance stays in the dossier as one component of a broader Agbele identity/financial-trail lead, not as evidence that Aliko Dangote participated in or knew about the Tinubu/Agbele U.S. history.**

The fact that the same rare name also appears in Stanbic IBTC and R.T. Briscoe makes a passive diversified-shareholding explanation at least as plausible as any Dangote-specific network hypothesis unless a second independent Dangote join is recovered.

If no stronger join emerges, the Dangote hypothesis should go no further.

PART 157 — Revised Tinubu–Agbele–Akande Relationship Assessment

The cumulative record can now be stated more clearly.

Hard U.S. record

1. Tinubu acknowledged knowing Agbele and Akande and associating with them in the U.S. and Nigeria.
2. Tinubu controlled Citibank International accounts belonging to Compass.
3. Compass corporate documents supplied in the banking process named Agbele and Akande as directors.
4. Tinubu subsequently told investigators he had **no business association or financial relationship** with either man.

Official Nigerian corporate anchor

1. CAC independently confirms the existence of **Compass Finance & Investment Company Limited, RC 131287**, incorporated **May 22, 1989**.

Conditional historical extension

1. A reproduced historical CAC search says that **as of July 2002** Tinubu remained a director together with Agbele and Akande.

Official Nigerian regulatory anchor

1. CBN's 2002 Capital Verification Exercise lists Compass among BDCs that **could not be located / had closed shop**, with an official Lagos address.

Present conclusion

The responsible conclusion is now stronger than "Tinubu knew these people."

It is:

> **The documentary record establishes a substantive corporate/business nexus among Tinubu, Compass, Agbele and Akande during the period under U.S. investigation. Tinubu's blanket denial of any business or financial association is directly contradicted by that record. If the reported July 2002 CAC director search is authenticated, the formal corporate association remained on the Nigerian register roughly a decade later.**

That does not establish that they actively worked together every year through 2002.

It does establish that the historical record is inconsistent with a blanket proposition that there was never a business association.

PART 158 — Evidentiary Upgrade Register After the Compass 2002 / CBN Run

PROPOSITION	PRESENT ASSESSMENT
Tinubu controlled two Compass corporate accounts at Citibank International	**Very strong / sworn U.S. affidavit**
Corporate documents supplied to Citibank identified Agbele and Akande as Compass directors	**Very strong / sworn U.S. affidavit**
Tinubu told investigators Jan. 30–31, 1992 that he had no business association or financial relationship with Agbele or Akande	**Very strong / sworn U.S. affidavit documenting his statement**
Those propositions create a direct documentary contradiction	**Yes**
The contradiction proves Tinubu's subjective intent to deceive	**Not yet**
Compass is a real Nigerian company, RC 131287, incorporated May 22, 1989	**Very strong / official CAC record**
A historical publication says a July 2002 CAC search still listed Tinubu, Agbele and Akande as directors	**Strong specific historical lead / underlying CAC search exhibit not yet independently recovered**
If authentic, the 2002 CAC record materially contradicts Tinubu's blanket 1992 denial	**Yes**
If authentic, the 2002 CAC record proves active daily business cooperation continuously from 1992–2002	**No**
CBN listed Compass in its 2002 BDC Capital Verification Exercise	**Very strong / official CBN record**
CBN classified Compass among BDCs that could not be located / had closed shop	**Very strong / official CBN record**
The CBN status proves criminality	**No**
"AGBELE ABIODUN OLASUYI" appears in Stanbic IBTC's 2011 and 2012 unclaimed-dividend records	**Strong / published Stanbic records; earliest confirmed public hit now 2011**
The same three-part name appears separately in R.T. Briscoe and Dangote Cement shareholder/unclaimed-dividend records	**Strong multi-company name-level corroboration**
Those shareholder records prove the beneficiary is the historical U.S. Agbele	**No**
The Dangote Cement entry establishes a personal relationship with Aliko Dangote	**No**
A second independent Dangote-specific business/network join has been recovered	**No**

PART 159 — Highest-Value Recovery Targets Created by This Run

159.1 The single most important target: the July 2002 CAC search result

Recover the actual annexure described in the historical petition:

- CAC search/result dated approximately **July 23, 2002**;
- company **RC 131287**;

- director names;
- shareholder names;
- share allotments;
- director appointment/resignation dates;
- registered-office history;
- annual returns.

Authentication of this one document could convert the 2002 continuity proposition from a strong secondary lead into a primary corporate fact.

159.2 Complete CAC company file for RC 131287

Request/search:

- Memorandum & Articles;
- Form CAC 7 / historical particulars of directors;
- annual returns 1989–2003;
- Form CAC 2 / share capital/allotments;
- notices of changes of directors;
- changes of registered office;
- beneficial ownership or predecessor records;
- strike-off file.

159.3 CBN BDC regulatory file

Seek:

- original BDC licence;
- licence number/date;
- application;
- directors/shareholders declared to CBN;
- approved managers;
- bank reference;
- Capital Verification Exercise inspection sheet;
- notice sent after "could not be located/closed shop" classification;
- any response;
- licence revocation order/date.

159.4 Agbele identity cross-check

For the **Stanbic IBTC, R.T. Briscoe and Dangote Cement** shareholder/unclaimed-dividend entries, obtain from the relevant registrars:

- shareholder folio;
- earliest acquisition date;
- historical address;
- CSCS/CHN;
- bank/e-dividend mandate;
- signature;
- date of birth;
- next-of-kin;
- stockbroker/intermediary;
- certificate/allotment history;
- any transfer, probate or estate notation.

The immediate objective is to determine whether the three corporate record universes point to **one and the same Nigerian investor**, and only then whether that investor can be matched to the U.S. Abiodun Olasuyi Agbele.

A matching historical address, date of birth, signature, CHN/CSCS identifier or next-of-kin across two or more registrars could materially upgrade the identity hypothesis and potentially produce a continuous post-1990 identity trail.

PART 160 — What the Additional Shareholder Corroboration Changes

The shareholder discovery should now be characterized more precisely.

The strongest new point is **not** that Agbele had a special relationship with any one listed company.

It is that the rare full-name combination linked to the historical U.S. subject appears across **multiple independent Nigerian financial/corporate record universes**, with Stanbic IBTC pushing the public trace back to **2011**.

That makes the registrar/KYC route materially more promising.

If the Stanbic, R.T. Briscoe and Dangote entries resolve to the same address, CHN/CSCS number, signature, date of birth or next-of-kin, the research would move from a name coincidence to a much stronger Nigerian identity reconstruction.

Until that happens, the correct hierarchy remains:

1. **Compass/Tinubu/Akande/Agbele corporate contradiction — strongest and directly relevant to Tinubu.**
2. **Multi-company Agbele shareholder trail — strong identity lead, but identity not yet proven.**
3. **Dangote-specific theory — presently unsupported beyond a passive shareholder-name appearance and therefore not advanced further.**

This preserves the most important new discovery without inflating the weaker one.

Bottom Line After Supplement XV

This run changes the center of gravity of the Tinubu–Agbele question.

Previously, the record could be summarized as personal acquaintance plus a historical corporate overlap.

That is now too weak.

The U.S. affidavit itself records that Tinubu controlled Compass corporate accounts while the corporate documents identified **Agbele and Akande as directors**, followed by Tinubu's blanket denial that he had any business or financial association with either man.

That is a real contradiction.

The official CAC record independently authenticates Compass as **RC 131287**, incorporated in 1989.

The claimed July 2002 CAC search, if authenticated, would make the contradiction more consequential by showing that the same three names remained formally joined in the Nigerian company register approximately ten years later.

The CBN then independently places Compass inside the regulated Bureaux-de-Change universe in 2002 while simultaneously classifying it as a BDC that could not be located / had closed shop.

This combination does not prove a decade of continuous active joint business.

It does establish a corporate structure whose documentary history is inconsistent with Tinubu's blanket 1992 denial.

The central question is therefore now legitimately sharper:

> **Why did Tinubu deny any business or financial association with Agbele and Akande when the same investigative record tied him to corporate accounts of a company whose documents identified both men as directors — and why, if the July 2002 CAC record is authentic, did that formal director association remain on the Nigerian register a decade later?**

The answer is likely to be found not in another newspaper article but in **RC 131287's complete CAC file and Compass's CBN BDC licensing/revocation file.**

Supplement XV — Source / Recovery References

1. **U.S. District Court, N.D. Illinois — Kevin Moss affidavit / forfeiture record** — paragraphs 44–47: Compass corporate accounts controlled by Tinubu; corporate documents naming Mueez Adegboyega Akande and Abiodun Olasuyi Agbele as directors; Tinubu's Jan. 30–31, 1992 denial of any business or financial association with them. https://gazettengr.com/wp-content/uploads/US-District-Court-Northern-District.pdf

1. **Corporate Affairs Commission — strike-off/public company register material** — official confirmation of COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287, registration date 22/05/1989. https://news.cac.gov.ng/wp-content/uploads/2023/08/strike-off-list-BATCH-01-JULY-2023-Updated-29-08-23.pdf

1. **Historical 2009 reproduction of earlier petition/document package** — reproduces the claim that a CAC search in July 2002 continued to list Tinubu, Agbele and Akande as directors of Compass, RC 131287; used as a recovery lead pending authentication of the underlying CAC annexure. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **Central Bank of Nigeria — 2002 Capital Verification Exercise, Bureaux De Change** — official public notice listing Compass Finance & Investment Co. Ltd. as No. 97 among BDCs that could not be located/closed shop, with its LSDPC House, Nnamdi Azikiwe Street address. https://www.cbn.gov.ng/out/publications/pressrelease/gov/2002/pressrejun-4.pdf

1. **Stanbic IBTC — List of Unclaimed Dividends 2011** — exact name "AGBELE ABIODUN OLASUYI" at S/N 8079; this is now the earliest confirmed public Nigerian shareholder/dividend-list hit located for the exact full name. Identity with the U.S. Agbele remains unproven. https://www.stanbicibtc.investoreports.com/stanbic_iar_2011/downloads/List-of-unclaimed-dividends.pdf

1. **Stanbic IBTC — Unclaimed Dividends 2012** — exact name "AGBELE ABIODUN OLASUYI" again appears, at S/N 6498. https://stanbicibtc.investoreports.com/stanbic_iar_2012/downloads/Stanbic-Unclaimed-Dividends-2012-Singles.pdf

1. **R.T. Briscoe Plc — Unclaimed Dividend List** — exact three-part name appears as "AGBELE OLASUYI ABIODUN"; retained as an independent cross-company identity lead pending registrar/KYC matching. https://rtbriscoe.com/dividend_notice/RTBriscoe_Unclaimed%20Dividend%20List%20-%202021%20FS.pdf

1. **Dangote Cement — Unclaimed Dividend lists** — exact name "AGBELE ABIODUN OLASUYI" appears repeatedly in published corporate lists; retained only as an identity/financial-history lead, not as evidence of a personal relationship with Aliko Dangote.
   https://cement.dangote.com/wp-content/uploads/2021/04/DangoteCement_UnclaimedDividendsList_2020.pdf
   https://dangotecement.com/wp-content/uploads/2022/05/DCP-Unclaimed-Dividend-2021.pdf
   https://cement.dangote.com/wp-content/uploads/2023/04/DCP-Unclaimed-Dividend-List-2022.pdf
   https://cement.dangote.com/wp-content/uploads/2024/05/DCP-Unclaimed-Dividends-2023.pdf
   https://cement.dangote.com/wp-content/uploads/2025/05/Dangote-Cement-PLc-Unclaimed-Dividends-2024.pdf

SUPPLEMENT XVI — Document D, the 23 July 2002 CAC Claim, Daily Trust Provenance, and the Compass CBN Recovery Map

> **Scope note (added August 25, 2026):** This supplement records the results of the focused recovery run conducted after Supplement XV. The purpose of the run was not to broaden the Tinubu investigation into new unrelated allegations. It was to test the documentary provenance of the reported **July 2002 Corporate Affairs Commission search concerning Compass Finance & Investment Company Limited, RC 131287**, and to define the exact CAC and Central Bank of Nigeria files capable of upgrading the present corporate-continuity lead.
>
> **Methodological rule:** Historical repetition is not independent proof of the underlying proposition. A 2003 newspaper report and later reproductions can establish that a specific allegation and a specific referenced document existed in public circulation at that time. They do **not** convert the underlying director/shareholder proposition into Category A unless the CAC-originated record, certified copy, company file, annual return, director-change form, share-allotment record, or equivalent primary filing is recovered and authenticated.
>
> **Why the run matters:** The recovery target is now substantially narrower than before. The historical reporting does not merely say that "Tinubu had a company with Agbele and Akande." It identifies a specific corporate registry, a specific company, a specific date — **23 July 2002** — and a specific evidentiary label — **"Document D on page 4."** That level of historical specificity materially strengthens provenance and creates several concrete archival custody paths.

PART 161 — Daily Trust Preserved a Specific 23 July 2002 CAC Claim in February 2003

161.1 The historical report is more specific than the later shorthand

A surviving reproduction of the **Daily Trust** article **"Tinubu's past haunts him," by Abdullahi Tasiu Abubakar, dated February 3, 2003**, states that the newspaper had in its possession both:

- an affidavit attributed to Lagos Alliance for Democracy governorship aspirant **Babatunde Olowu**; and
- a **97-page petition with supporting documents** concerning allegations against Bola Tinubu.

The article did not refer vaguely to a corporate search conducted "around 2002."

It reproduced the specific claim that records of Nigeria's **Corporate Affairs Commission** showed that **as at 23 July 2002**, Bola Tinubu remained a director of **Compass Finance and Investment Company Limited**, together with **Abiodun Agbele** and **Mueez Akande**.

The article then directed the reader to:

> **"Document D on page 4."**

161.2 Evidentiary classification

The correct classification is:

- **Category B / strong historical provenance:** a contemporaneous 2003 newspaper account reported possession of the affidavit and 97-page documentary petition and reproduced a precise CAC-based claim with a specific date and exhibit label.
- **Not yet Category A for the director structure:** the original CAC search/extract identified as Document D has still not been independently recovered in this research set.
- **Not established:** that every statement in Olowu's petition was accurate, that Daily Trust independently authenticated every annexure, or that the reported CAC entry necessarily reflected active day-to-day management rather than a stale formal registry entry.

161.3 Why this strengthens the existing hypothesis without proving it

The significance is not that a later internet post repeated the same story.

The significance is that the **same core corporate-continuity proposition now has identifiable historical provenance dating to the 2003 election period**, long before the present FOIA litigation and current investigative reconstruction:

Compass + Tinubu + Agbele + Akande + CAC + 23 July 2002 + Document D.

That makes the proposition materially more testable.

It also means that the primary record being sought is not hypothetical. The historical article represented that a documentary exhibit existed and identified where it appeared in the source package/publication.

PART 162 — "Document D on page 4" Creates a New Newspaper-Archive Recovery Target

162.1 Page 4 is now evidence-relevant

The historical article repeatedly referred readers to supporting material on **page 4**:

- "Document A on page 4";
- "Documents B and C on page 4"; and
- **"Document D on page 4."**

This creates a concrete recovery target:

> **Daily Trust — Monday, February 3, 2003 — page 4.**

162.2 What remains unresolved about page 4

The original page-4 scan has not yet been recovered in this research set.

Accordingly, it is not yet established whether page 4 contained:

- a full facsimile of the CAC result;
- an excerpt;
- a photograph of part of the petition;
- a typeset transcription;
- captions referring to annexures;
- or another documentary layout.

The repeated page-specific references make a facsimile/document page plausible, but this must remain an **archival inference** until the actual newspaper page is obtained.

162.3 Recovery significance

If page 4 contains a legible reproduction of the CAC-originated document, it could provide:

- CAC letterhead or registry formatting;
- a search/date stamp;
- RC number;
- officer/signatory name;
- receipt/search number;
- director names;
- registered-office details;
- filing references;
- or other metadata useful for locating the original CAC file.

Even if the newspaper image is not itself sufficient for Category A, those identifiers could unlock the certified source record.

PART 163 — The 97-Page Olowu Package Had Multiple Reported Government Custody Paths

163.1 The cover-note routing was reported contemporaneously

The surviving Daily Trust reproduction states that the petition's cover note showed that the petition and affidavit had been submitted on **January 17, 2003** to:

1. **Independent National Electoral Commission (INEC);**
2. **Independent Corrupt Practices and Other Related Offences Commission (ICPC);**
3. **Code of Conduct Bureau (CCB);** and
4. **State Security Service (SSS) headquarters, Abuja.**

Daily Trust itself reported possession of the affidavit and the 97-page petition.

163.2 Evidentiary consequence

This creates at least **five historical custody/recovery paths** for the same documentary package:

- Daily Trust archive;
- INEC records;
- ICPC records;
- CCB records;
- SSS/DSS historical records.

The existence of several reported recipients is important because recovery no longer depends on a single surviving private copy.

163.3 Strict limitation

The present research does **not** establish that all five custodians still retain the entire package, that every recipient formally opened an investigation, or that the copies remained intact.

The significance is archival: the January 2003 routing history identifies multiple places where **Document D or a copy of it may have entered an official paper file**.

PART 164 — RC 131287: The Category-A Upgrade Standard Is Now Clear

164.1 What is already official

The Corporate Affairs Commission's own later records independently confirm:

- **COMPASS FINANCE & INVESTMENT COMPANY LIMITED**
- **RC 131287**
- registration/incorporation date **22 May 1989**.

The legal existence and identity of Compass are therefore already strongly anchored in an official CAC record.

164.2 What remains historical-provenance rather than Category A

The proposition that, **as of 23 July 2002**, the CAC register continued to list:

- Bola Tinubu;
- Abiodun Olasuyi Agbele; and
- Mueez Adegboyega Akande

together in Compass's director structure remains dependent on recovery/authentication of the underlying historical CAC material.

164.3 Records capable of producing the evidentiary upgrade

The complete **RC 131287 company file** should be treated as the primary target, with particular emphasis on:

- Memorandum and Articles of Association;
- historical **Form CO7 / CAC 7** particulars of directors;
- **Form CO2 / CAC 2** and other share-capital/allotment records;
- annual returns for **1989–2003**;
- notices of appointment or resignation of directors;
- registered-office changes;
- shareholder/member registers or filed shareholder schedules;
- statutory declarations and filing receipts;
- strike-off correspondence and final company jacket/EDMS material.

164.4 Evidentiary hierarchy of possible recoveries

The records should not all be treated as equivalent.

Highest-value examples:

1. **Certified or CAC-originated 23 July 2002 search result / Document D** Would directly authenticate the precise historical proposition reproduced in 2003.

1. **Annual Return filed close to 2002 listing Tinubu, Agbele and Akande** Potentially stronger than a passive search snapshot because it would show an actual statutory filing reflecting the company's then-declared structure.

1. **Director appointment/resignation records** Could prove continuity or, equally importantly, show that the 2002 registry entry was stale and that one or more persons had previously ceased active/formal involvement.

1. **Share allotment/shareholder records** Could move the question beyond corporate office into economic ownership. No such ownership conclusion should be made until those records are recovered.

The correct investigative objective is therefore not to "confirm the theory" but to recover the company chronology capable of **confirming, narrowing, or falsifying** it.

PART 165 — The CBN Capital-Verification Timeline Now Intersects the 23 July 2002 CAC Date

165.1 Official CBN half-year report

The Central Bank of Nigeria's **2002 Half-Year Report** states that the re-capitalisation exercise for bureaux de change continued during the first half of 2002 and that the CBN attempted to verify their existence and status in order to revalidate licences.

The report states that the institutions whose addresses could not be located were given **four weeks from 12 June 2002** to contact the CBN or have their operating licences revoked.

165.2 Official CBN public notice

The related CBN public notice states that **187 BDCs that could not be located / had closed shop** were given four weeks to contact the Bank.

That list includes:

Compass Finance & Investment Co. Ltd.

with the Lagos address already preserved in Supplement XV:

LSDPC House (13th Floor) Nnamdi Azikiwe Street P.O. Box 51549, Falomo, Ikoyi, Lagos

165.3 The new chronological relationship

The dates now align as follows:

12 June 2002 → CBN four-week contact period begins for the unlocated/closed BDC group

approximately 10 July 2002 → four-week period would ordinarily have elapsed

23 July 2002 → historical Daily Trust/Olowu material says a CAC search still listed Tinubu, Agbele and Akande in Compass's director structure

This is a new and important chronological juxtaposition.

165.4 What the juxtaposition does and does not mean

It does **not** prove that Compass's BDC licence had already been formally revoked by July 23.

It does **not** prove that Compass was actively trading as a BDC at that date.

It does **not** prove wrongdoing by any director.

It does establish that the claimed CAC director snapshot falls immediately after a documented CBN regulatory exercise in which Compass was being treated as an unlocated/closed BDC.

That creates a precise cross-agency records question:

> **Who, if anyone, responded to the CBN on behalf of Compass during or after the June–July 2002 verification period, and what directors/shareholders/managers did the CBN licence file identify at that time?**

PART 166 — The CBN Year-End Figure Narrows the Regulatory Question but Does Not Resolve Compass's Individual Outcome

The CBN's official **2002 Annual Report** states that the number of Bureaux de Change **in operation stood at 83 at end-December 2002**.

This provides regulatory context showing a sharp narrowing of the active BDC population during the year.

However:

- the cited annual-report passage does not individually identify Compass;
- it does not state whether Compass contacted the CBN after the June notice;
- and it does not by itself establish the date or legal instrument of any Compass-specific revocation.

The individual licence file remains necessary.

PART 167 — A 2013 CBN Revocation List Creates a New Compass Name-Variant Lead

167.1 Official 2013 revocation circular

CBN circular **TED/FEM/FPC/GEN/01/041**, dated **January 15, 2013**, revoked the operating licences of 236 BDCs with effect from **January 14, 2013**.

At **S/N 38**, the official list contains:

COMPASS INVESTMENT & FINANCE LIMITED

This is an official CBN record.

167.2 Why the entry is potentially important

The name strongly resembles the 2002 entity:

COMPASS FINANCE & INVESTMENT CO. LTD.

If the 2013 entry is another rendering, continuation, renamed form, or regulatory alias of **RC 131287**, it could extend the documented BDC regulatory trail much further than previously known.

167.3 Why the identity must not yet be assumed

The word order differs:

- **Finance & Investment** in the 2002 CBN/CAC-linked name;
- **Investment & Finance** in the 2013 revocation list.

The 2013 circular passage presently recovered does not supply an RC number or the 2002 LSDPC House address alongside the name.

Therefore the dossier must **not yet merge the two legal entities**.

Current classification:

> **Official 2013 CBN name-level lead requiring an RC/licence/address crosswalk.**

167.4 Decisive cross-identifiers

The following would resolve the identity question:

- RC **131287** in the 2013 licence record;
- same BDC licence number;
- same historical LSDPC House address;
- same shareholders/directors;
- same approved manager;
- a formal name-change filing;
- or CBN correspondence explicitly linking the old and later names.

PART 168 — What This Run Changes in the Evidentiary Theory

The run does not prove the July 2002 director structure.

It does something more disciplined and important:

168.1 Historical provenance is now stronger

The same specific corporate-continuity claim was being made in contemporaneous 2003 reporting, tied to:

- the CAC;

- RC-linked Compass;
- the precise date **23 July 2002**;
- Agbele and Akande by name;
- and a specifically referenced supporting item, **Document D**.

This materially reduces the possibility that the July 2002 formulation is merely a recent reinterpretation created by modern FOIA reporting.

168.2 The old report and the modern reconstruction converge structurally

Modern primary-record research independently establishes that:

- Tinubu controlled Compass corporate accounts in the U.S. record;
- Compass documents supplied to Citibank named Agbele and Akande as directors;
- Tinubu later denied any business or financial relationship with them;
- CAC independently confirms Compass as **RC 131287**, incorporated in 1989;
- CBN independently places a Compass Finance & Investment entity in the 2002 BDC regulatory universe.

The 2003 reporting then supplies a contemporaneous claim that the formal director association continued on the CAC register to **23 July 2002**.

These are not all equal evidentiary sources.

But their convergence makes recovery of the underlying CAC and CBN records unusually high-value.

168.3 Correct formulation after this run

The strongest defensible statement is now:

> **Contemporaneous 2003 reporting attributed to a 97-page documentary petition a precise CAC search dated 23 July 2002, identifying Bola Tinubu, Abiodun Agbele and Mueez Akande in the director structure of Compass Finance & Investment Company Limited. That historical reporting materially strengthens the provenance of the corporate-continuity lead, but the 2002 director proposition remains below Category A until the CAC-originated search, complete RC 131287 company file, statutory returns, director-change records, or equivalent primary corporate documents are recovered.**

PART 169 — Highest-Value Recovery Sequence After Supplement XVI

The next research should remain narrow.

Priority 1 — Daily Trust, February 3, 2003, page 4

Recover the original newspaper page and determine exactly what **Document D** was.

Seek:

- National Library/newspaper archive scans;
- Daily Trust internal archive;
- microfilm;
- clipping services;
- university newspaper collections;
- archived press-review collections;
- legal/political files that preserved the article's documentary page.

Priority 2 — The original 97-page Olowu package

Search for the January 2003 petition/affidavit and annexures through:

- INEC;
- ICPC;
- Code of Conduct Bureau;
- historical SSS/DSS files;
- Federal High Court affidavit/petition references;

- Babatunde Olowu-associated litigation/political files;
- Daily Trust archive.

Priority 3 — Complete CAC file, RC 131287

Focus specifically on:

- 1989 incorporation set;
- CO7/CAC7 directors;
- CO2/CAC2 allotments;
- Annual Returns 1989–2003;
- changes of directors;
- registered-office changes;
- shareholder schedules;
- filing receipts and search/extract history;
- strike-off jacket.

Priority 4 — Compass CBN BDC licence/revocation file

Seek:

- original BDC application/licence;
- licence number/date;
- declared directors and shareholders;
- approved manager;
- bank reference;
- capital-verification inspection sheet;
- June 2002 notice;
- proof of delivery;
- response or absence of response;
- licence-revalidation decision;
- licence-revocation instrument/date;
- correspondence with the company.

Priority 5 — 2013 name crosswalk

Determine whether:

COMPASS INVESTMENT & FINANCE LIMITED

in CBN circular **TED/FEM/FPC/GEN/01/041**

is legally the same entity as:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287.

No merger of the two names should occur before a cross-identifier is recovered.

PART 170 — Evidentiary Upgrade Register After the Document D / CBN Recovery Run

PROPOSITION	PRESENT ASSESSMENT
Daily Trust in Feb. 2003 reported possession of an affidavit and a 97-page documentary petition concerning Tinubu	**Strong historical provenance / surviving reproduction of contemporaneous reporting**
The 2003 report reproduced a CAC-based claim dated 23 July 2002	**Strong historical provenance**
The report specifically referred readers to "Document D on page 4"	**Strong historical provenance**
The actual original page-4 Document D has been recovered	**No**
The original CAC search/extract dated 23 July 2002 has been authenticated	**No**

PROPOSITION	PRESENT ASSESSMENT
The complete CAC file proves Tinubu, Agbele and Akande were all formally directors on 23 July 2002	**Not yet**
RC 131287 / Compass's legal existence and 22 May 1989 incorporation are official CAC facts	**Very strong / official CAC record**
The 97-page package was reported as submitted Jan. 17, 2003 to INEC, ICPC, CCB and SSS	**Strong historical routing/custody lead**
CBN gave the unlocated/closed BDC group four weeks from 12 June 2002 to make contact or face revocation	**Very strong / official CBN report**
Compass appeared in the official 2002 unlocated/closed-shop BDC list	**Very strong / official CBN record**
The claimed 23 July CAC date falls after the CBN four-week contact period	**Yes / chronological fact if the reported CAC date is accurate**
That timing proves Compass's licence had already been revoked by July 23	**No**
CBN reported only 83 BDCs in operation at end-Dec. 2002	**Very strong / official CBN annual report**
The annual report individually states Compass's year-end licence status	**No**
CBN's Jan. 2013 revocation list contains "COMPASS INVESTMENT & FINANCE LIMITED" at S/N 38	**Very strong / official CBN record**
The 2013 entity is proven identical to RC 131287	**No — high-value name-variant/crosswalk lead**

Bottom Line After Supplement XVI

This run does **not** yet convert the July 2002 director claim to Category A.

It does, however, materially strengthen the historical provenance and greatly reduce the recovery problem.

The research no longer seeks a vaguely described "old CAC document."

It seeks a record that contemporaneous reporting identified with unusual specificity:

CAC — Compass Finance & Investment Company Limited — 23 July 2002 — Document D — page 4.

The surrounding history also creates multiple custody routes because the same 97-page package was reported as having been delivered to **INEC, ICPC, CCB and SSS**, while Daily Trust itself reported possession of a copy.

At the same time, official CBN records independently show that Compass existed in the BDC regulatory universe in 2002 and was among the institutions that could not be located / had closed shop during the capital-verification exercise. The reported July 23 CAC search falls immediately after the CBN's four-week June 2002 contact period.

A later official CBN revocation list from 2013 then introduces **COMPASS INVESTMENT & FINANCE LIMITED** as a potentially related but not yet legally matched entity.

The next evidentiary jump therefore depends on **primary corporate and regulatory records**, not additional commentary.

A recovered CAC-originated Document D, a contemporaneous annual return, director-change filing, share-allotment record, or a CBN licence file identifying the company's legal parties could convert a major part of the Compass continuity issue from historical documentary reporting into an official corporate fact.

Supplement XVI — Source / Recovery References

1. **Daily Trust, Feb. 3, 2003, "Tinubu's past haunts him," by Abdullahi Tasiu Abubakar — surviving historical reproduction** — reports that Daily Trust possessed the affidavit and 97-page petition; reproduces the claim that CAC records showed Tinubu remained a Compass director together with Agbele and Akande as at 23 July 2002; references "Document D on page 4"; reports cover-note delivery to INEC, ICPC, CCB and SSS on Jan. 17, 2003. The original newspaper page and original Document D remain recovery targets. https://www.nairaland.com/470626/there-no-government-oyo-tinubu/2 https://www.nairaland.com/690733/irresponsible-journalism-call-tribune-order/2

1. **Central Bank of Nigeria — 2002 Half-Year Report** — official CBN report stating that the unlocated BDC group was given four weeks from 12 June 2002 to contact CBN or have operating licences revoked. https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RD/2002/HALF-YR2002.PDF

1. **Central Bank of Nigeria — 2002 Capital Verification Exercise public notice** — official notice listing 187 BDCs that could not be located/closed shop, including Compass Finance & Investment Co. Ltd., with its official Lagos address. https://www.cbn.gov.ng/out/publications/pressrelease/gov/2002/pressrejun-4.pdf

1. **Central Bank of Nigeria — Annual Report 2002** — official report stating that 83 BDCs were in operation at end-December 2002; does not individually identify Compass's year-end disposition in the cited passage. https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RD/2002/AREPORT-02-1.PDF

1. **Central Bank of Nigeria — Circular TED/FEM/FPC/GEN/01/041, Jan. 15, 2013** — official revocation of 236 BDC operating licences effective Jan. 14, 2013; S/N 38 lists "COMPASS INVESTMENT & FINANCE LIMITED." Identity with RC 131287 remains unproven pending a licence/RC/address crosswalk. https://www.cbn.gov.ng/out/2013/ccd/revocation%20of%20operating%20license%20of%20236%20bdcs.pdf

SUPPLEMENT XVII — Annexure 2 / Document D Convergence, the NDLEA–DEA–OIA Custody Path, and the Narrowing of the 2002 Compass Evidence Gap

> **Scope note (added August 25, 2026):** This supplement records the next focused recovery run after Supplement XVI. The new material does not yet produce the original July 2002 CAC document. Its importance lies in something different: two historically transmitted descriptions now appear to point toward the same underlying CAC search, while an additional reported Nigerian/U.S. law-enforcement custody path materially expands the number of places where the underlying petition or its annexures may have survived.
>
> **Methodological rule:** Historical convergence strengthens provenance, not automatically truth. A contemporaneous newspaper reference to a document and a separate reproduction of petition text identifying an annexure can make the existence and identity of an underlying record substantially more plausible. The director/shareholder proposition itself remains below Category A until the CAC-originated document, certified copy, statutory filing, or another authenticated official copy is recovered.

PART 171 — The Historical Petition Identifies the CAC Search as "Annexure 2"

171.1 A reproduced petition passage gives the CAC search an internal exhibit identity

A surviving 2009-era public reproduction contains what is presented as text from the underlying Babatunde Olowu petition/document package.

In the relevant sequence, the reproduced petition describes Compass Finance & Investment Company Limited and states that further searches showed the company was registered with the Nigerian Corporate Affairs Commission.

It then links the claimed July 2002 director position to a specifically identified supporting annexure:

> **"Refer to Annecure [sic] 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

The misspelling "Annecure" appears in the surviving reproduction and should not be silently corrected when quoting the historical text.

171.2 Why this is materially new

Before this recovery, the dossier had two related but not fully joined leads:

- the **Daily Trust** report referring to **"Document D on page 4"** in connection with the July 23, 2002 CAC position; and
- a broader historical claim that an underlying CAC search existed.

The reproduced petition text now supplies a second internal identifier:

Annexure 2 — result of search conducted in CAC, Abuja, Nigeria.

This substantially narrows the identity of the record being sought.

PART 172 — Document D and Annexure 2 Now Strongly Appear to Describe the Same Underlying CAC Search

172.1 The two historical descriptions align on the core identifiers

The two surviving historical transmission paths can now be compared directly.

Daily Trust, February 3, 2003

The article:

- identified **Compass Finance and Investment Company Limited**;
- referred to CAC records;
- stated the position **as at July 23, 2002**;
- named **Bola Tinubu, Abiodun Agbele and Mueez Akande** in the director structure;
- and directed readers to **"Document D on page 4."**

Reproduced Olowu petition text

The reproduced petition:

- identified Compass;
- referred to the **Corporate Affairs Commission, Abuja**;
- described the July 2002 director-search proposition;
- and directed the reader to **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

172.2 Present assessment

The commonality of:

- company;
- corporate registry;
- time period;
- director proposition;
- persons;
- and supporting-document function

makes it **strongly plausible that Daily Trust's "Document D" and the petition's "Annexure 2" refer to the same underlying CAC search result or to reproductions of the same source record.**

That identity is **not yet proven** because neither the original Daily Trust page 4 nor the original Annexure 2 has yet been recovered.

172.3 Investigative significance

This is nevertheless a meaningful evidentiary advance.

The problem is no longer:

> "Was there perhaps some old CAC document behind the story?"

The problem is now much narrower:

> **Recover the document historically identified inside the Olowu package as Annexure 2 — the CAC search result — and determine whether it is the same item Daily Trust displayed or referenced as Document D on page 4.**

If recovered, the document should be checked for:

- CAC letterhead;
- search date;
- receipt/search number;
- RC 131287;
- company name;
- registered-office data;
- director names;
- shareholder particulars;
- CAC officer/signatory;
- stamp/seal;
- filing references;
- search requester;
- and any indication whether the result was a current-status extract or a historical-file search.

PART 173 — A New Reported Government Custody Route: NDLEA → DEA Lagos → DOJ/OIA

173.1 Later reporting describes NDLEA receipt of the Olowu material

A later Nigerian investigative reproduction states that the **National Drug Law Enforcement Agency (NDLEA)** received the Olowu petition/material.

According to that account, the NDLEA extracted or forwarded U.S.-related narcotics documentation from the submission to the **DEA Nigeria Country Office in Lagos** for verification.

The reporting places the Olowu petition in January 2003 and describes subsequent DEA correspondence dated **April 9, 2003**.

173.2 The claimed Andre W. Kellum letter

The reproduced account attributes the DEA response to **Andre W. Kellum** and describes the DEA Lagos office as having referred or coordinated verification through the U.S. Department of Justice's **Office of International Affairs (OIA)**.

The underlying April 9, 2003 Kellum letter has **not yet been independently recovered or authenticated** in this research set.

Its content therefore remains a **documentary lead**, not Category A.

173.3 Kellum's official role is independently corroborated

An official U.S. State Department Office of Inspector General report independently identifies **Andre W. Kellum** as a DEA official serving in Nigeria, with his assignment beginning in **January 2001**.

This does not authenticate the reproduced April 9, 2003 letter.

It does establish that the person identified as the sender was in the relevant DEA Nigeria role during the relevant period.

173.4 Why this matters for recovery

If the NDLEA account is accurate, the custody map expands beyond:

- Daily Trust;
- INEC;
- ICPC;
- CCB;
- SSS/DSS.

It potentially adds:

- **NDLEA**;
- **DEA Lagos / Nigeria Country Office**;
- **DOJ Office of International Affairs**.

That is important because even if the full 97-page petition did not travel through every office, a verification package may have preserved:

- petition cover correspondence;
- selected annexures;
- copies of U.S. court documents;
- CAC materials;
- internal routing memoranda;
- document inventories;
- fax transmittals;
- diplomatic pouch references;
- or verification notes identifying the source documents by annexure number.

The recovery value lies in the **document trail**, not in later journalistic interpretations of what the verification supposedly proved.

PART 174 — The Original Daily Trust Page 4 Is an Archival, Not Merely Web, Recovery Problem

174.1 Historical Daily Trust scans survive in institutional collections

The National Library of Nigeria's digital repository contains historical scanned Daily Trust material from later years.

This does not establish that the February 3, 2003 edition is already digitized there.

It does establish that **institutional preservation of Daily Trust page images exists** and that old newspaper pages can survive outside normal web indexing.

174.2 Evidence of an internal Daily Trust archive

A separate academic research account describes obtaining access to older Daily Trust issues through the newspaper's own internal library/archive when other institutional collections were incomplete.

Again, this does not prove that the February 3, 2003 page 4 survives today.

It materially changes the recovery strategy:

> **Daily Trust page 4 should be treated as an archive-retrieval target, not as a failed ordinary web-search target.**

174.3 Highest-value newspaper target remains unchanged

The exact target is:

Daily Trust — Monday, February 3, 2003 — page 4.

The objective is to determine whether "Document D" was:

- a facsimile of Annexure 2;
- an excerpt;
- a transcription;
- or merely a reference to the petition's documentary exhibit.

PART 175 — The 2013 Compass Crosswalk Requires Greater Caution Because Multiple "Compass" BDC Entities Existed

175.1 A later CBN record identifies "Compass BDC Ltd."

Subsequent official CBN lists contain a separately styled entity:

COMPASS BDC LTD

with a Lagos address at:

34 Offin Street, off Issa Williams Street, Lagos.

This entity appears in later CBN BDC records and is separately found in the much later licence-revocation context.

175.2 Evidentiary implication

The existence of a separately named Compass BDC entity shows that the Nigerian BDC regulatory universe contained more than one "Compass"-styled business name.

That makes name similarity alone an even weaker basis for linking:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287

to the 2013 CBN entry:

COMPASS INVESTMENT & FINANCE LIMITED.

175.3 Revised classification of the 2013 lead

The 2013 name remains a legitimate recovery lead.

It should not be treated as continuity evidence unless linked by at least one strong legal/regulatory identifier:

- RC 131287;
- identical BDC licence number;
- LSDPC House / Nnamdi Azikiwe Street address;
- same directors/shareholders;
- same approved manager;
- formal change-of-name record;
- or explicit CBN correspondence.

Until that crosswalk is recovered, the 2013 entry remains:

> **Official CBN name-level evidence, but not proof of identity with RC 131287.**

PART 176 — What This Run Changes About the Historical Compass Theory

176.1 The continuity theory gains provenance, not final proof

The evidence now has a stronger documentary architecture:

1. The U.S. record independently links Tinubu to Compass corporate accounts and identifies Agbele and Akande through Compass corporate documents.
2. CAC independently confirms Compass as **RC 131287**, incorporated in 1989.
3. Daily Trust in February 2003 reported a specific CAC position dated **July 23, 2002** and pointed to **Document D**.
4. A surviving reproduction of the underlying petition text identifies the supporting CAC result as **Annexure 2**.
5. The petition/material was reportedly routed through multiple Nigerian agencies, with an additional later-reported verification route through **NDLEA → DEA Lagos → DOJ/OIA**.

These strands are not interchangeable.

But together they make the existence of a specific underlying CAC search materially more plausible than a modern rumor or retrospective reconstruction.

176.2 Why the missing original matters so much

If the original **Annexure 2 / Document D** is recovered and authenticated, it could resolve several questions simultaneously:

- whether the search really occurred on or around July 23, 2002;
- whether RC 131287 was explicitly identified;
- whether Tinubu, Agbele and Akande were all listed;
- whether they were listed as directors, shareholders, subscribers, or another category;
- whether any appointment/resignation dates appeared;
- whether the registry status was current or stale;
- and whether the result itself pointed to additional filings.

That is why recovery of the original would not merely add another citation.

It could transform a central historical continuity proposition from:

strong contemporaneous documentary reporting

into:

primary official corporate evidence.

176.3 Responsible formulation after this run

The strongest defensible formulation is now:

> **Two separately preserved historical descriptions appear to converge on the same underlying July 2002 CAC search concerning Compass Finance & Investment Company Limited: Daily Trust identified the supporting item as "Document D on page 4," while a reproduction of the underlying Olowu petition identified the CAC search result as "Annexure 2." Their alignment strongly supports the existence of a specific underlying corporate-registry document, but the July 2002 director proposition remains below Category A until the original CAC result, an authenticated official copy, or equivalent statutory filings are recovered.**

PART 177 — Updated Evidentiary Register

PROPOSITION	PRESENT ASSESSMENT
The reproduced Olowu petition identifies a CAC search as "Annexure 2"	**Strong historical documentary provenance**
Annexure 2 is described as "The result of search conducted in CAC, Abuja, Nigeria"	**Strong historical documentary provenance**
Daily Trust separately identified the July 23, 2002 support as "Document D on page 4"	**Strong contemporaneous provenance**
Document D and Annexure 2 are likely the same underlying CAC search	**Strong inference / not yet proven**
Original Annexure 2 recovered	**No**
Original Daily Trust page 4 recovered	**No**
The July 23, 2002 director structure is Category A	**Not yet**

PROPOSITION	PRESENT ASSESSMENT
NDLEA reportedly received Olowu material	**Strong secondary documentary lead**
DEA Lagos reportedly received material from NDLEA for verification	**Strong secondary documentary lead**
DOJ/OIA reportedly entered the verification chain	**Strong secondary documentary lead**
Original April 9, 2003 Andre W. Kellum letter recovered	**No**
Andre W. Kellum was genuinely serving in a DEA role in Nigeria during the relevant period	**Very strong / official U.S. government corroboration**
Historical Daily Trust material survives in institutional/archive settings	**Yes / archival recovery route established**
Multiple "Compass"-styled BDC entities existed in later CBN records	**Yes / official CBN records**
2013 "Compass Investment & Finance Limited" is proven identical to RC 131287	**No**

PART 178 — Revised Highest-Value Recovery Targets

178.1 Annexure 2 / Document D

Search exact strings and record identities:

- **"Annexure 2"**
- **"Annecure 2"**
- **"The result of search conducted in CAC, Abuja, Nigeria"**
- **"Document D"**
- **"23 July 2002"**
- **"Compass Finance & Investment Company Limited"**
- **"RC 131287"**

178.2 NDLEA / DEA / OIA verification file

Seek:

- NDLEA incoming-petition register for January 2003;
- Olowu petition cover letter;
- NDLEA forwarding letter to DEA Lagos;
- DEA Nigeria Country Office incoming/outgoing correspondence;
- April 9, 2003 Andre W. Kellum letter;
- attachments and document inventory;
- DOJ/OIA routing or verification memorandum;
- fax/transmission sheets;
- DEA cable/message references;
- embassy/legal-attaché cross-references.

178.3 Daily Trust archive

Recover:

- full February 3, 2003 issue;
- page 4;
- page captions;
- document facsimiles;
- newsroom clipping file;
- photographer/reproduction negatives or scans if retained;
- archived article package.

178.4 CAC RC 131287 remains the decisive corporate file

The highest-value statutory records remain:

- CO7/CAC7 director records;
- CO2/CAC2 share allotments;
- Annual Returns 1989–2003;
- director appointment/resignation notices;
- shareholder/member schedules;
- registered-office changes;
- original search request/result;
- strike-off jacket.

Bottom Line After Supplement XVII

The principal advance in this run is **document identity convergence**.

The historical July 2002 CAC claim is no longer supported only by a newspaper description of an unidentified exhibit.

A second surviving historical text identifies the underlying CAC search by its own petition label:

Annexure 2 — "The result of search conducted in CAC, Abuja, Nigeria."

Daily Trust separately called the supporting item:

Document D on page 4

and supplied the specific date:

23 July 2002.

The two descriptions align closely enough that they now strongly appear to point toward the same underlying CAC search result.

That is remarkable because it converts a diffuse historical allegation into a far narrower archival recovery problem.

The gap is now identifiable.

If the original Annexure 2 / Document D — or an authenticated government-retained copy — is recovered, the dossier may be able to determine whether the July 2002 Tinubu–Agbele–Akande director continuity is an official corporate fact rather than merely a historically repeated claim.

Until then, the distinction must remain explicit:

the provenance has become substantially stronger; the primary corporate proof is still missing.

Supplement XVII — Source / Recovery References

1. **Historical reproduction of the Olowu petition text** — contains the formulation "Refer to Annecure 2 (The result of search conducted in CAC, Abuja, Nigeria)" in the Compass section. Used as a document-identity/provenance lead, not as a substitute for the original annexure. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **Daily Trust, Feb. 3, 2003, "Tinubu's past haunts him" — surviving reproduction** — reports possession of the affidavit and 97-page petition, gives the CAC date as July 23, 2002, and refers readers to "Document D on page 4." https://www.nairaland.com/470626/there-no-government-oyo-tinubu/2

1. **Later Nigerian investigative reproduction concerning NDLEA / DEA verification** — reports NDLEA receipt of Olowu material and a verification path involving DEA Lagos and DOJ/OIA; underlying official correspondence remains to be recovered. https://pointblanknews.com/pbn/exclusive/drug-crimes-apc-leader-bola-tinubu-still-suspect-u-s/

1. **U.S. Department of State, Office of Inspector General — Inspection of Embassy Abuja and Consulate General Lagos** — independently corroborates Andre W. Kellum's DEA assignment in Nigeria during the relevant period. https://www.stateoig.gov/uploads/report/report_pdf_file/isp-i-02-33_1.pdf

1. **National Library of Nigeria digital repository** — demonstrates institutional preservation/digitization of historical Daily Trust page images, supporting an archive-based recovery strategy for the February 3, 2003 issue. https://nigeriareposit.nln.gov.ng/

1. **Official CBN later BDC lists / revocation records** — used to distinguish separately styled Compass entities and reinforce the need for RC/licence/address identifiers before merging the 2013 "Compass Investment & Finance Limited" entry with RC 131287. https://www.cbn.gov.ng/

SUPPLEMENT XVIII — Evidentiary Status Upgrade: From Initial Theory to High-Confidence Multi-Source Documentary Proposition

> **Scope note (added August 25, 2026):** This supplement does not add a new allegation. It records the evidentiary consequence of the cumulative Compass/CAC recovery work completed across Supplements XV–XVII. The central purpose is to state clearly that the July 2002 Compass director-continuity proposition should no longer be described as a mere investigative theory, while also preserving the strict distinction between strong historical corroboration and final primary-source authentication.
>
> **Methodological clarification:** The phrase "unconfirmed fact" should be avoided because it collapses two different categories. A proposition is either established as fact by sufficient evidence or it remains unconfirmed. The appropriate intermediate classification here is:
>
> **HIGH-CONFIDENCE, MULTI-SOURCE DOCUMENTARY PROPOSITION — PRIMARY AUTHENTICATION OUTSTANDING.**
>
> In German journalistic terms:
>
> **Eine stark corroborierte historische Tatsachenbehauptung mit ungewöhnlich hoher dokumentarischer Verdichtung; die endgültige Primärquellen-Authentifizierung steht noch aus.**

PART 179 — Why the Compass / July 2002 Proposition Has Moved Beyond an Initial Theory

At the beginning of this investigation, the possibility that Bola Tinubu, Abiodun Olasuyi Agbele and Mueez Adegboyega Akande remained formally linked through **Compass Finance & Investment Company Limited** beyond the early 1990s was an investigative hypothesis.

That is no longer an adequate description of the evidentiary position.

The present record now contains several different layers that converge on the same corporate question.

Layer 1 — U.S. primary investigative record

The sworn U.S. investigative record already establishes the core business nexus during the period under investigation:

- Tinubu controlled two Citibank International corporate accounts in the name of **Compass Finance & Investment Company Ltd.**;
- corporate documents supplied in connection with those accounts identified **Mueez Adegboyega Akande** and **Abiodun Olasuyi Agbele** as directors;
- Tinubu subsequently told investigators on January 30–31, 1992 that he had **no business association or financial relationship** with either man.

This creates an internal documentary contradiction independent of the later Nigerian material.

Layer 2 — Official Nigerian corporate identity

The Corporate Affairs Commission independently confirms the legal identity of:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED RC 131287 incorporated 22 May 1989

The existence and identity of the company are therefore not dependent on Olowu, Daily Trust, later blogs, or modern political reporting.

Layer 3 — Contemporaneous 2003 reporting

Daily Trust publicly reported in February 2003 that a CAC search showed that, **as at July 23, 2002**, Tinubu remained a director of Compass together with Agbele and Akande.

The article did not present this as an anonymous rumor.

It pointed readers to a specific supporting item:

"Document D on page 4."

Daily Trust also stated that it possessed the affidavit and the underlying **97-page petition with supporting documents**.

Layer 4 — Separately preserved petition text

A separate historical reproduction of the Olowu petition identifies the supporting CAC material from inside the petition itself as:

"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."

The two surviving historical descriptions therefore independently converge on:

- Compass;
- CAC;
- the July 2002 time period;
- Tinubu;
- Agbele;
- Akande;
- and a specifically identified documentary exhibit supporting the director proposition.

Layer 5 — Multiple reported custody paths

The documentary package was reported as having been submitted to:

- INEC;
- ICPC;
- Code of Conduct Bureau;
- SSS/DSS;

while Daily Trust itself reported possession of a copy.

Later documentary reporting additionally points toward:

NDLEA → DEA Lagos / Nigeria Country Office → DOJ Office of International Affairs

as another possible verification/custody route.

This means the historical proposition is not dependent on one surviving internet post or one claimed private copy.

PART 180 — The Remaining Gap Is Now Narrow and Identifiable

The central evidentiary gap has changed character.

Earlier, the investigation had to ask whether an old CAC document behind the story existed at all.

The remaining question is now much narrower:

> **What exactly does Annexure 2 / Document D say, and can the original or an authenticated official copy be recovered?**

The most likely target can now be described with unusual precision:

Corporate Affairs Commission, Abuja Compass Finance & Investment Company Limited RC 131287 search/result associated with July 2002 Daily Trust date formulation: July 23, 2002 petition identifier: Annexure 2 Daily Trust identifier: Document D, page 4

That level of specificity materially changes the probability and practicality of archival recovery.

PART 181 — Why the Historical Corroboration Is So Significant

181.1 The proposition predates the modern FOIA controversy

The July 2002 CAC proposition was already publicly circulating by **February 2003**.

It therefore predates:

- the current 2022–2026 FOIA litigation;
- present-day social-media theories;
- current opposition-campaign messaging;
- and the modern reconstruction of the Compass contradiction.

This matters because the Nigerian corporate-continuity claim was not created retrospectively from the modern release of the U.S. record.

The present investigation is recovering and testing a **historically contemporaneous documentary claim**.

181.2 Modern primary records independently match the structure of the old claim

The old reporting and petition material identify the same corporate nexus that is independently visible in the U.S. investigative record:

Tinubu — Compass — Agbele — Akande.

The two evidence streams arose in different contexts and at different times.

Their structural convergence does not prove the July 2002 registry position.

It does materially strengthen the proposition that the old CAC claim was anchored to a real corporate record rather than invented without documentary basis.

181.3 Multiple custody paths increase recoverability

If only one journalist had claimed to have seen Annexure 2, loss of that journalist's file might end the inquiry.

That is not the present situation.

The record now points toward several potential custodians across:

- newspaper archives;
- Nigerian electoral/anti-corruption/security agencies;
- NDLEA;
- U.S. DEA records;
- DOJ/OIA correspondence;
- and CAC itself.

This increases the possibility that the original document, a photocopy, a scan, a forwarding attachment, an annexure inventory, or a certified replacement can still be recovered.

PART 182 — Revised Evidentiary Classification

The proposition should now be described as follows:

> **The claim that a July 2002 CAC search continued to identify Bola Tinubu, Abiodun Olasuyi Agbele and Mueez Adegboyega Akande together in the formal director structure of Compass Finance & Investment Company Limited has moved beyond an initial investigative theory. It is now a high-confidence, multi-source documentary proposition supported by the U.S. investigative record, official CAC identity records, contemporaneous 2003 reporting, a separately preserved reproduction of the underlying petition identifying the CAC search as Annexure 2, and multiple reported archival custody paths. It remains unconfirmed only in the strict evidentiary sense that the original July 2002 CAC search result, an authenticated official copy, or an equivalent statutory filing has not yet been recovered.**

Evidentiary label

Category C — HIGH CONFIDENCE / MULTI-SOURCE DOCUMENTARY PROPOSITION / PRIMARY AUTHENTICATION PENDING

This is intentionally stronger than an ordinary Category C hypothesis.

It is not Category A yet.

PART 183 — What Would Convert the Proposition to Category A

Any one of several primary records could potentially close the remaining gap.

Direct authentication

- original **Annexure 2**;
- original **Document D**;
- certified true copy of the July 2002 CAC search result;
- CAC-originated scan or EDMS image carrying authentic registry metadata.

Equivalent statutory proof

- an Annual Return from approximately 2001–2002 listing the same directors;
- CO7/CAC7 historical director filing;
- director appointment/resignation notices showing the relevant status;

- CAC company-history extract;
- filed shareholder/director schedule;
- another authenticated Nigerian government copy of the CAC result.

Government-retained duplicate or chain-of-custody proof

A copy in an official file at:

- INEC;
- ICPC;
- CCB;
- SSS/DSS;
- NDLEA;
- DEA;
- DOJ/OIA;

could also be highly probative if accompanied by sufficient provenance showing that it was received contemporaneously as part of the Olowu documentary package.

PART 184 — What Category A Would and Would Not Mean

If an authenticated CAC record establishes that Tinubu, Agbele and Akande were still formally recorded together as directors in July 2002, the following proposition could become Category A:

> **The Nigerian corporate registry continued to reflect a formal Compass director association among Tinubu, Agbele and Akande approximately ten years after Tinubu's January 1992 denial of any business or financial relationship with Agbele or Akande.**

It would **not**, by itself, prove:

- that all three actively operated Compass continuously from 1992 to 2002;
- that the registry was updated accurately in real time;
- that every named director participated in daily management;
- that Compass engaged in criminal activity;
- that Tinubu deliberately lied rather than relying on a different understanding of "business association" or outdated corporate records;
- or that any particular Compass funds were narcotics proceeds.

Those remain separate questions.

The importance of the CAC record is narrower and more precise:

it would establish the formal corporate registry fact.

PART 185 — Why This Is One of the Most Important Findings of the August 25 Research Runs

The significance of the present discovery is not that another allegation about Tinubu has been found.

It is that an initially speculative line of inquiry has been progressively converted into a document-driven historical reconstruction.

The progression is now:

Initial theory → possibility of a deeper Compass relationship

U.S. primary record → Tinubu controlled Compass accounts; Compass documents named Agbele and Akande as directors

Official CAC identity anchor → Compass confirmed as RC 131287, incorporated in 1989

Contemporaneous Daily Trust report → CAC position specifically dated July 23, 2002; "Document D on page 4"

Underlying petition reproduction → CAC search explicitly identified as "Annexure 2"

Custody reconstruction → multiple Nigerian agencies plus possible NDLEA/DEA/OIA verification route

Present status → high-confidence documentary proposition awaiting primary authentication

The investigation therefore no longer depends primarily on inference.

It depends on **recovering one identifiable missing document or an official equivalent.**

That is why this finding represents one of the largest evidentiary advances of the August 25 research sequence even though the final document has not yet been recovered.

PART 186 — Updated Investigative Standard Going Forward

Future research should not spend significant effort attempting to generate additional commentary supporting the same proposition.

The question is sufficiently developed.

The priority is now documentary recovery.

The strongest next targets remain:

1. **Daily Trust, February 3, 2003, page 4** — recover Document D.
2. **Olowu 97-page petition** — recover Annexure 2.
3. **CAC complete file RC 131287** — recover statutory director/shareholder history.
4. **INEC / ICPC / CCB / SSS-DSS copies** — locate government-retained duplicates of the petition.
5. **NDLEA → DEA Lagos → DOJ/OIA records** — recover the reported 2003 verification chain and attachment inventory.
6. **Daily Trust internal library / National Library of Nigeria holdings** — treat the missing page as an archival retrieval problem rather than an ordinary internet-search problem.

Until the primary record is recovered, the dossier should retain the explicit formulation:

> **Strongly corroborated historical documentary proposition — primary authentication outstanding.**

SUPPLEMENT XIX — Archival Recovery Breakthrough: TELL No. 6, Daily Trust Page 4, National Library Holdings, Wayback/BNW, and the February 2003 Publication Cluster

> **Scope note (added August 25, 2026):** This supplement records the most important archival-recovery findings obtained after Supplement XVIII. No original CAC Annexure 2 / Daily Trust Document D has yet been recovered. The significance of this run is that the search problem has moved from broad historical inference into a set of identifiable physical and digital archival objects that existed in the same week in February 2003 and that may still preserve the underlying Olowu documentary package or reproductions of it.
>
> **Methodological rule:** The existence of multiple contemporaneous publications does not independently prove the truth of the July 2002 CAC director proposition. What it proves is historical circulation, provenance, and recoverability. The central evidentiary target remains the original CAC result, an authenticated copy, or a contemporaneous reproduction carrying sufficient official metadata to permit authentication.

PART 187 — TELL Magazine No. 6, February 10, 2003 Is Now a Concrete Physical Recovery Object

187.1 The issue is independently identifiable

A surviving image of the cover confirms the existence and dating of:

TELL — Nigeria's Independent Weekly No. 6 February 10, 2003

with the cover story:

"EXCLUSIVE — TINUBU MAY BE BARRED OVER DRUG MONEY."

This places a second major Nigerian publication directly inside the same documentary controversy as the Daily Trust reporting of February 3, 2003.

187.2 The Olowu connection is contemporaneously reinforced

Contemporaneous reporting in **Vanguard / allAfrica** stated that Sir Tunde/Babatunde Olowu had raised the allegations in his petition to the Inspector-General of Police and also in the then-latest edition of **TELL Magazine**.

This materially connects the identified **TELL No. 6** issue to the same Olowu documentary package that is central to the Daily Trust / Annexure 2 recovery problem.

187.3 Why TELL may be as important as Daily Trust

Daily Trust identified the supporting CAC material as **Document D on page 4**.

TELL, however, devoted a cover story to the same Olowu controversy only one week later.

The complete TELL story may therefore preserve:

- reproductions of petition pages;
- document facsimiles;
- captions identifying annexures;
- CAC extracts;
- quotes from the original affidavit;
- or editorial descriptions of the supporting record more detailed than the surviving Daily Trust text.

The issue should therefore be treated as a **primary archival recovery object**, not merely as secondary commentary.

PART 188 — TELL's Own Official Archive Reaches Back to 1991

188.1 Official TELL Library statement

TELL Magazine's own official website operates a **Library** service that states that it can provide:

- reprints of TELL publications dating back to **1991**;
- copies of earlier print editions dating back to **1991**;
- specific stories from historical TELL issues dating back to **1991**;
- and research compilations on defined subjects.

Because the target issue is from **February 2003**, it falls squarely inside the period the publisher itself says is covered by its archive.

188.2 Evidentiary consequence

This is one of the strongest practical recovery findings of the day.

The search for the TELL story no longer depends on:

- web indexing;
- social-media reposts;
- private collectors;
- or chance survival of scans.

The publisher itself publicly represents that it maintains historical material from the relevant era.

188.3 Exact request target

The archival request should specify:

TELL Magazine, No. 6, February 10, 2003 Cover story: "TINUBU MAY BE BARRED OVER DRUG MONEY"

and request:

- the complete story;
- every page belonging to the feature;
- all reproduced documents;
- all facsimiles;
- image captions;
- references to Babatunde/Tunde Olowu;
- Compass Finance & Investment Company Limited;
- RC 131287;
- Abiodun Agbele;
- Mueez Akande;
- Corporate Affairs Commission;
- July 2002 / July 23, 2002;
- Annexure 2;
- and any internal documentary labels.

If retained, the **editorial/research file** behind the story could be even more valuable than the final printed article.

PART 189 — National Library of Nigeria Holdings Create an Independent Physical Archive Route

189.1 Newspaper/Magazine Locator

The National Library of Nigeria operates an official **Newspaper/Magazine Locator** designed to identify historical newspaper and magazine holdings by title, date and branch.

The system publicly lists large historical holdings across numerous titles and branches, including **Daily Trust** and **TELL Magazine**.

189.2 TELL holdings are materially present

Public branch results show significant catalogued TELL holdings in National Library branches, including:

- **Oyo State Branch — 182 TELL Magazine volumes**
- **Ogun State Branch — 85 TELL Magazine volumes**

These counts do not yet prove that **No. 6, February 10, 2003** is present in those specific branch holdings.

They do prove that substantial physical TELL archive material is still held institutionally.

189.3 Daily Trust institutional preservation

The National Library also maintains a digital **Daily Trust collection** containing hundreds of catalogued historical items, together with broader locator infrastructure for physical newspaper holdings.

The February 3, 2003 issue has not yet been individually confirmed in the publicly indexed results reviewed in this run.

However, the existence of institutional Daily Trust preservation changes the recovery question from:

> "Did the old issue survive?"

to:

> **"Which National Library branch, Daily Trust internal archive, or associated repository retains the February 3, 2003 issue and page 4?"**

PART 190 — Daily Trust Page 4 Remains the Most Precise Newspaper Target

The surviving Daily Trust text preserves unusually detailed identifying information:

Title: *Tinubu's past haunts him* **Author:** Abdullahi Tasiu Abubakar **Date:** Monday, February 3, 2003

The article states that Daily Trust possessed:

- Olowu's affidavit;
- the 97-page petition;
- and supporting documents.

The same article directed readers to:

- Document A on page 4;
- Documents B and C on page 4;
- and **Document D on page 4**.

In the Compass/CAC passage, it tied Document D to the proposition that the CAC record as of **July 23, 2002** continued to show Tinubu together with Agbele and Akande in the Compass director structure.

190.1 Why page 4 could be decisive

The repeated references to several documentary exhibits on the same page make it plausible that page 4 contained a **document panel, facsimile layout, reproduced annexures, or documentary excerpts**.

This remains an inference until the page itself is recovered.

If Document A can be matched to a U.S. court document already independently authenticated today, page 4 could also reveal **how faithfully Daily Trust reproduced documentary exhibits**, which would materially affect the evidentiary value of Document D.

PART 191 — The Old BiafraNigeriaWorld URL Structure Is Now a Serious Wayback Recovery Key

191.1 Historical Daily Trust mirror path

A surviving repost preserved the original historical source path for the Daily Trust story inside the old **BiafraNigeriaWorld News** archive:

`news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

The path is date-consistent with the February 3, 2003 publication.

A separately preserved BiafraNigeriaWorld path for a known February 20, 2003 article follows the corresponding `/2003/feb/2001.html` structure, supporting the interpretation that the archive encoded publication dates into its URL scheme.

191.2 Why this matters

The original BNW server no longer serves the page directly.

However, another Daily Trust article formerly hosted inside the same historical BiafraNigeriaWorld news archive is documented as having been preserved by the **Internet Archive's Wayback Machine**.

That establishes that Wayback captured material from **this exact historical news-archive ecosystem**.

It does not prove that the February 3 Tinubu page was captured.

It materially raises the plausibility that:

- the article page;
- adjacent pages;
- embedded images;
- or associated media assets

may exist in Wayback or another web archive.

191.3 Technical recovery importance

The search key is now unusually specific:

- historical domain;
- archive directory;
- year;
- month;
- day-coded filename;
- article title;
- author;
- and associated Daily Trust issue date.

This is a substantially better web-archive recovery position than a generic keyword search.

PART 192 — February 3–10, 2003 Forms a Tight Contemporaneous Publication Cluster

The historical controversy can now be reconstructed across several independent channels within approximately one week.

February 3, 2003 — Daily Trust

Daily Trust publicly reports:

- Olowu affidavit;
- 97-page petition with supporting documents;
- CAC position dated July 23, 2002;
- Compass;
- Tinubu;
- Agbele;
- Akande;
- and **Document D on page 4**.

February 7, 2003 — Confidential U.S. Embassy Cable

The U.S. Embassy cable **03ABUJA280** records that the then-current Tinubu controversy included allegations concerning:

- the $460,000 forfeiture;
- money laundering;
- and narcotics trafficking.

The cable described the surrounding scandal allegations as unconfirmed.

It does **not** mention:

- Compass;
- RC 131287;
- CAC;
- Annexure 2;
- or Document D.

Its importance is therefore contextual: the controversy was significant enough to enter contemporaneous confidential U.S. diplomatic reporting.

February 10, 2003 — TELL No. 6 / Vanguard

TELL places:

> **"TINUBU MAY BE BARRED OVER DRUG MONEY"**
>
> on its cover.

Contemporaneous Vanguard/allAfrica reporting states that Olowu had made the same allegations in his petition and in the latest TELL issue.

192.1 Evidentiary significance of the cluster

Three different information environments therefore intersect in the same week:

- newspaper documentary reporting;
- magazine investigative reporting;
- confidential U.S. diplomatic reporting.

This does **not** make the underlying CAC proposition true by repetition.

It does establish that the controversy and Olowu documentary package were genuinely active, public, and contemporaneously consequential in February 2003.

That further weakens any suggestion that Annexure 2 / Document D is merely a much later internet-era invention.

PART 193 — A Separate 2001 Press Lead Broadens the Print-Archive Window Without Proving the CAC Claim

A later recollection by Tinubu's former press secretary stated that elements of the U.S. controversy had already appeared in **TODAY Newspapers in 2001**.

This is relevant to the history of public awareness of the U.S. case.

It cannot authenticate the July 2002 CAC search because that search, by definition, post-dates 2001.

The correct use of the 2001 lead is therefore limited:

> **It expands the period of newspaper-archive research for the U.S. allegations, but it does not serve as evidence for Annexure 2 or the July 2002 Compass director proposition.**

PART 194 — The Recovery Priority Has Changed Again

The highest-value recovery sequence should now be:

1. TELL Magazine archive

Recover:

> **No. 6 — February 10, 2003 — "TINUBU MAY BE BARRED OVER DRUG MONEY."**

Reason: the publisher itself states that its historical library reaches back to 1991, making this potentially the fastest route to a complete contemporaneous feature and any reproduced documents.

2. Daily Trust February 3, 2003 page 4

Use:

- Daily Trust internal library;
- National Library of Nigeria;
- physical branch holdings;
- microfilm;
- digital repository;
- clipping archives;
- and historical news collections.

3. Wayback / archived BiafraNigeriaWorld asset recovery

Target:

`news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

and any embedded image/assets associated with the capture.

4. Original Olowu 97-page package

Continue through:

- INEC;
- ICPC;
- CCB;
- SSS/DSS;
- NDLEA;
- Federal High Court Abuja;
- and Daily Trust/TELL editorial files.

5. CAC RC 131287 statutory file

Recover the primary corporate history regardless of whether a newspaper copy survives.

6. NDLEA / DEA Lagos / DOJ-OIA verification trail

Recover correspondence, attachment lists and government-retained copies.

PART 195 — What an Archival Newspaper or Magazine Copy Could Prove

A newspaper or magazine reproduction is not automatically equivalent to a certified CAC record.

Its value depends on what survives.

Level 1 — Editorial description only

If TELL or Daily Trust merely restates the allegation, this strengthens historical provenance but does not authenticate the CAC content.

Level 2 — Legible facsimile

If the publication reproduces a CAC document showing:

- official letterhead;
- stamp;
- RC 131287;
- search date;
- officer name/signature;
- director entries;
- file references;

the evidentiary value rises substantially and may permit external authentication.

Level 3 — Facsimile plus independent CAC matching

If the reproduced metadata can be matched against:

- CAC filing formats;
- RC 131287 company jacket;
- later certified extracts;
- or government-retained copies,

the document could become effectively authenticated even if the physical first-generation original is unavailable.

This distinction should guide the archival recovery process.

PART 196 — Why This Run Is One of the Most Important Archival Advances of the Day

The search has moved through several stages:

Stage 1 A theory that a later Compass link might exist.

Stage 2 U.S. records establish the substantive Compass nexus during the investigation.

Stage 3 Official CAC records establish RC 131287 and the company identity.

Stage 4 Daily Trust identifies a July 23, 2002 CAC result and "Document D."

Stage 5 The reproduced Olowu petition identifies the CAC result internally as "Annexure 2."

Stage 6 Multiple government custody routes are reconstructed.

Stage 7 — current run The missing evidence is tied to two concrete contemporaneous physical publications — **Daily Trust, February 3, 2003, page 4**, and **TELL No. 6, February 10, 2003** — while official publisher/library infrastructure demonstrates that archives from the relevant era still exist.

This does not close the evidentiary gap.

It makes the gap **significantly more recoverable**.

PART 197 — Updated Evidentiary Register After the Archival Run

PROPOSITION	PRESENT ASSESSMENT
TELL No. 6 dated Feb. 10, 2003 carried "TINUBU MAY BE BARRED OVER DRUG MONEY" as a cover story	**Strong / surviving visual publication evidence**
Contemporary reporting links Olowu's petition to the then-current TELL issue	**Strong contemporaneous provenance**
TELL's official library states that historical editions/stories are available back to 1991	**Very strong / publisher's official archive statement**
National Library of Nigeria retains substantial TELL holdings	**Very strong / official institutional archive evidence**
National Library infrastructure also preserves/indexes historical Daily Trust material	**Very strong / official institutional archive evidence**
Daily Trust Feb. 3, 2003 page 4 has been recovered	**No**
TELL No. 6 internal article pages have been recovered	**Not yet**
Historical BNW URL for the Daily Trust story is known	**Yes / strong archival locator**
Wayback captured material from the same old BNW news archive	**Yes / recovery feasibility established**
The exact Feb. 3, 2003 BNW page has been recovered from Wayback	**Not yet**
WikiLeaks cable 03ABUJA280 confirms the controversy was present in contemporaneous U.S. diplomatic reporting	**Yes / primary diplomatic record**
The cable itself proves Annexure 2 / the Compass CAC proposition	**No**
The overall July 2002 Compass proposition is now more recoverable than before	**Yes — materially**

Bottom Line After Supplement XIX

This archival run does not produce the final missing CAC document.

It does something almost as important for the investigation:

it converts the search for the missing document into a set of concrete, historically identifiable archival objects and repositories.

The principal targets are now:

Daily Trust — February 3, 2003 — page 4 — Document D

and

TELL Magazine — No. 6 — February 10, 2003 — "TINUBU MAY BE BARRED OVER DRUG MONEY."

The latter is especially important because TELL itself publicly states that its archive provides historical issues and stories dating back to 1991.

The National Library of Nigeria independently maintains substantial TELL and Daily Trust holdings, while the known BiafraNigeriaWorld archive path gives the Wayback search a precise historical URL target.

At the same time, WikiLeaks/PlusD confirms that the surrounding Tinubu forfeiture/drug-money controversy had entered confidential U.S. diplomatic reporting during the same week.

Taken together, these findings make the historical record progressively clearer.

They do not yet turn the July 2002 CAC proposition into Category A.

They do show that the proposition sits inside a real, dense and recoverable February 2003 documentary ecosystem rather than depending on a single later retelling.

The remaining task is therefore increasingly concrete:

> **recover the contemporary reproduction or government-retained copy of Annexure 2 / Document D and authenticate it against RC 131287.**

If that succeeds, the evidentiary value would extend beyond merely adding another citation.

It would demonstrate that one of the dossier's most important initially cautious hypotheses could be traced step by step through modern primary records, historical reporting, archive reconstruction and finally back to the underlying corporate evidence.

That would materially strengthen the journalistic methodology of the dossier.

It would not automatically prove unrelated hypotheses, which must continue to be tested on their own documentary chains.

Supplement XIX — Source / Recovery References

1. **TELL Magazine official Library** — publisher states that old TELL issues, reprints and individual stories are available dating back to 1991. https://tell.ng/library/

1. **Surviving image / public reproduction of TELL No. 6, February 10, 2003** — cover reads “EXCLUSIVE — TINUBU MAY BE BARRED OVER DRUG MONEY.” https://www.nairaland.com/8609783/another-one-front-page-tell

1. **Vanguard / allAfrica, February 2003** — contemporaneous reporting linking Olowu's petition allegations to the then-latest edition of TELL Magazine. https://allafrica.com/stories/200302110527.html

1. **National Library of Nigeria Newspaper/Magazine Locator** — official historical holdings locator for Daily Trust, TELL and other periodicals. https://newspaperlocator.nln.gov.ng/

1. **National Library of Nigeria digital repository / Daily Trust collection** — institutional preservation of historical Daily Trust material. https://nigeriareposit.nln.gov.ng/

1. **Historical Daily Trust reproduction** — preserves title, author, publication date, July 23, 2002 CAC claim and the reference to “Document D on page 4.” https://www.nairaland.com/690733/irresponsible-journalism-call-tribune-order/2

1. **Historical Olowu petition reproduction** — identifies “Annexure 2” as the result of a CAC search conducted in Abuja. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **WikiLeaks / PlusD — cable 03ABUJA280_a, February 7, 2003** — confidential U.S. Embassy record documenting contemporaneous awareness of the $460,000 forfeiture / money-laundering / narcotics controversy, without authenticating the separate CAC proposition. https://wikileaks.org/plusd/cables/03ABUJA280_a.html

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SUPPLEMENT XX — The Missing Documentary Piece as the Central Recovery Objective: Wayback/BNW, Police File Reference, Surviving 2003 Correspondence, and the Federal High Court Affidavit Route

> **Scope note (added August 25, 2026):** This supplement fixes the next research objective after the archival discoveries in Supplement XIX. The principal unresolved evidentiary task is now to recover **Annexure 2 / Daily Trust Document D**, or a contemporaneous copy capable of independent authentication. The working assumption should not be that recovery is guaranteed, but that the evidence environment is now sufficiently dense and specific to justify treating recovery as the dominant research priority.
>
> **Research objective:** Do not broaden the investigation away from this documentary gap until the major archival routes below have been exhausted or materially tested.

PART 198 — The Missing Piece Is Now a Defined Documentary Object, Not an Abstract Lead

The investigation has progressively reduced the uncertainty surrounding the July 2002 Compass/CAC proposition.

The target can now be described with unusual specificity:

Corporate Affairs Commission, Abuja Compass Finance & Investment Company Limited RC 131287 July 2002 / Daily Trust formulation: July 23, 2002 Petition identifier: Annexure 2 Daily Trust identifier: Document D on page 4

The task is therefore no longer to determine whether some unidentified document may have existed.

The task is to recover:

1. the original CAC search result;
2. a certified or government-retained copy;
3. a contemporaneous newspaper/magazine facsimile;
4. or another official/statutory record capable of independently reproducing the same director position.

PART 199 — Wayback Machine / BiafraNigeriaWorld Has Become a Serious Recovery Route

199.1 Exact historical Daily Trust mirror path

The surviving repost preserves the historical BiafraNigeriaWorld News path:

`news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

The path corresponds logically with the February 3, 2003 Daily Trust publication date.

199.2 Same archive ecosystem was captured by Wayback

A separate article from the old BiafraNigeriaWorld news/archive system has a documented Wayback Machine snapshot.

This establishes that:

> **the historical BNW news archive itself was captured by the Internet Archive.**

It does not establish that the specific `0301.html` Tinubu page is preserved.

It does establish that the correct technical recovery strategy is to search:

- exact URL;
- HTTP/HTTPS variants;
- `www` and non-`www` variants;
- adjacent archive paths;
- embedded image URLs;
- stylesheet/media references;
- and timestamp-near captures.

199.3 Archive.today / alternative web-archive relevance

Other historical BiafraNigeriaWorld pages have also circulated through non-Wayback archive systems such as Archive.today / Archive.ph.

This creates a second independent web-archive family that should be checked if Wayback replay fails.

199.4 Current technical limitation

The inability during this session to retrieve the exact Wayback CDX/Availability result should **not** be interpreted as evidence that no snapshot exists.

The current environment blocked or failed to expose the nested archive response cleanly.

The correct evidentiary status remains:

Exact `0301.html` capture — unresolved, not disproven.

PART 200 — New Nigeria Police File Identifier: SR.3000/IGPSEC/ABJ/VOL.24/287

200.1 A concrete official-reference key emerges

Contemporaneous Vanguard/allAfrica reporting records that the Inspector-General of Police correspondence to the U.S. side on **February 3, 2003** carried the reference:

SR.3000/IGPSEC/ABJ/VOL.24/287

This is a major archival advance because it provides a formal government file/letter identifier associated with the same February 2003 controversy.

200.2 Reconstructed correspondence chain

The contemporaneous reporting supports the following sequence:

January 30, 2003 Lagos Alliance for Democracy chairman Abiodun Ogunleye asks the Inspector-General of Police to verify the U.S.-related allegations concerning Tinubu.

February 3, 2003 Nigeria Police / IGP transmits the inquiry under reference:

SR.3000/IGPSEC/ABJ/VOL.24/287

February 4, 2003 The U.S. Consulate / Legal Attaché Michael H. Bonner provides the NCIC-related response.

The police subsequently communicates the result back into the Nigerian political process.

200.3 Why this matters for Annexure 2 recovery

The police correspondence did not itself authenticate the July 2002 CAC search.

Its importance is archival.

A police file carrying:

SR.3000/IGPSEC/ABJ/VOL.24/287

may preserve or cross-reference:

- the Ogunleye request;
- Olowu-related allegations;
- newspaper clippings;
- petition copies;
- attachments;
- internal police memoranda;
- U.S. correspondence;
- or routing references to other agencies.

This creates a new official-document search key independent of RC 131287 and Annexure 2.

PART 201 — Parts of the February 2003 Correspondence Complex Survived Into the 2023 Election Litigation

Later election-litigation materials refer to the 2003 IGP / U.S. correspondence as evidentiary exhibits, including references to:

Exhibits RA8 and RA9

associated with the police inquiry and U.S. response.

The relevance here is not the substantive legal effect those exhibits had in the election case.

The archival significance is more important:

> **documentary material from the same February 2003 controversy demonstrably survived for approximately twenty years and re-entered formal litigation.**

That materially strengthens the possibility that other components of the same documentary environment may also survive in:

- legal files;
- party files;
- police files;
- newspaper research files;
- private counsel archives;
- or government registries.

PART 202 — The Federal High Court Route May Be an Affidavit Registry Problem, Not a Conventional Case-Number Problem

202.1 Daily Trust wording

Daily Trust reported that Babatunde/Tunde Olowu had **deposed to an affidavit at the Federal High Court, Abuja**.

It also reported possession of:

- the affidavit;
- and the 97-page petition with supporting documents.

202.2 Important procedural distinction

No conventional Federal High Court case number has yet been recovered for the Olowu affidavit.

That absence may not be surprising.

If Olowu merely swore/deposed an affidavit before the Court Registry / Commissioner for Oaths, the relevant record may exist in:

- a Commissioner for Oaths register;
- affidavit register;
- oath book;
- registry receipt;
- sworn-declaration index;
- or notarial/affidavit file,

rather than as a normal civil case docket.

202.3 Revised search formulation

Future Federal High Court research should therefore include:

Federal High Court Abuja Commissioner for Oaths / Affidavit Registry January 2003 Babatunde Olowu / Tunde Olowu

and should not depend exclusively on locating a conventional suit number.

This remains a procedural research hypothesis until a registry record is found.

PART 203 — The Present Recovery Map Now Has Four Distinct Archival Keys

The current search is strengthened because the same documentary complex can now be approached through four different identifiers.

Corporate key
RC 131287

Petition key
Annexure 2 — "The result of search conducted in CAC, Abuja, Nigeria."

Press key
Daily Trust — February 3, 2003 — Document D on page 4

Police key
SR.3000/IGPSEC/ABJ/VOL.24/287

These keys belong to different institutions and record systems.

That reduces dependence on any one archive surviving intact.

PART 204 — Updated Recovery Hierarchy

Tier 1 — Direct contemporary reproduction

1. **Daily Trust, February 3, 2003, page 4**
2. **TELL No. 6, February 10, 2003 — full internal story**
3. Wayback/Archive.today capture of the historical BiafraNigeriaWorld Daily Trust mirror

Tier 2 — Government-retained contemporaneous copies

1. Nigeria Police file **SR.3000/IGPSEC/ABJ/VOL.24/287**
2. INEC records
3. ICPC records
4. Code of Conduct Bureau records
5. SSS/DSS records
6. NDLEA records
7. DEA Lagos / DOJ-OIA verification correspondence

Tier 3 — Registry-origin proof

1. Full CAC company jacket for **RC 131287**
2. July 2002 CAC search log/result
3. Annual Returns
4. director appointment/resignation filings
5. CO7/CAC7 records
6. company-history extract

Tier 4 — Court/affidavit custody

1. Federal High Court Abuja affidavit/Commissioner-for-Oaths records
2. Olowu affidavit
3. 97-page petition package
4. annexure inventory and filing receipts

PART 205 — Why the Present Stage Must Be Preserved in the Dossier

This research sequence is itself important.

The investigation began with a cautious proposition.

It then found:

- the U.S. corporate nexus;
- official CAC identity for RC 131287;
- the 2002 CBN regulatory trace;
- the February 2003 Daily Trust account;
- the exact July 23, 2002 date claim;
- Document D;
- Annexure 2;
- multiple government custody routes;
- TELL No. 6;
- publisher and National Library archival infrastructure;
- Wayback preservation of the same historical BNW archive ecosystem;
- and now a formal Nigeria Police correspondence reference.

The missing piece is therefore surrounded by progressively stronger metadata and custody evidence.

The correct journalistic interpretation is:

> **The investigation has not yet authenticated the missing CAC record, but it has materially reduced the documentary uncertainty surrounding its historical existence, identity, transmission and possible surviving custodians.**

That distinction is central.

PART 206 — Research Objective Going Forward

The dominant objective should now be stated explicitly:

> **Recover Annexure 2 / Document D, or recover an authenticated contemporaneous copy or statutory equivalent sufficient to establish the July 2002 CAC registry position of Compass Finance & Investment Company Limited, RC 131287.**

Future work should prioritize recovery over accumulation of additional commentary repeating the same allegation.

New reporting is useful only if it contributes one of the following:

- a scan;
- a photograph;
- an archive locator;
- an exhibit number;
- a file number;
- a registry reference;
- a document inventory;
- a named custodian;
- an attachment list;
- or a statutory filing.

PART 207 — Evidentiary Discipline if the Missing Piece Is Recovered

If a candidate copy is found, it should not immediately be treated as authentic.

Authentication should proceed through:

1. document date;

2. RC number;
3. corporate name;
4. CAC format;
5. stamps/seals;
6. signatory identity;
7. search/reference number;
8. paper/layout conventions;
9. comparison with known CAC records from the same era;
10. chain of custody;
11. consistency with later statutory filings;
12. independent government or archive provenance.

Only after that process should the July 2002 director proposition be upgraded to Category A.

Bottom Line After Supplement XX

The central missing documentary piece has become the clear priority of the investigation.

The research is no longer trying to infer its existence from one modern source.

The record now points toward the same missing CAC material through:

- contemporaneous Daily Trust reporting;
- a separately preserved petition reproduction;
- TELL Magazine;
- National Library holdings;
- the old BiafraNigeriaWorld archive;
- Wayback preservation of that archive ecosystem;
- multiple Nigerian government custody routes;
- U.S. law-enforcement/diplomatic correspondence;
- a formal Nigeria Police reference number;
- and a possible Federal High Court affidavit-registry trail.

The exact original remains unrecovered.

But the documentary environment around it has become substantially clearer and more specific.

The investigation should therefore remain tightly focused on recovery until the principal archival routes are exhausted.

Primary target: Annexure 2 / Document D.

Authentication target: CAC — Compass Finance & Investment Company Limited — RC 131287 — July 2002 / July 23, 2002.

Supplement XX — Key Recovery References

1. **Daily Trust surviving reproduction** — February 3, 2003; identifies July 23, 2002 CAC proposition and "Document D on page 4." Historical mirror path preserved as: `news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

1. **Vanguard / allAfrica contemporaneous February 2003 reporting** — records Nigeria Police / IGP inquiry and reference **SR.3000/IGPSEC/ABJ/VOL.24/287**, alongside the U.S. response and Olowu/TELL context. https://allafrica.com/stories/200302110527.html

1. **Historical Olowu petition reproduction** — identifies Annexure 2 as the CAC search result. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **TELL official historical library** — states availability of historical issues/stories dating back to 1991. https://tell.ng/library/

1. **National Library of Nigeria Newspaper/Magazine Locator** — institutional holdings route for TELL and Daily Trust. https://newspaperlocator.nln.gov.ng/

1. **WikiLeaks / PlusD cable 03ABUJA280_a** — contemporaneous February 7, 2003 U.S. diplomatic context concerning the forfeiture/drug-money controversy; does not authenticate the CAC proposition. https://wikileaks.org/plusd/cables/03ABUJA280_a.html

SUPPLEMENT XXI — Police-Custody Upgrade: RA8/RA9 Judicially Confirmed as Nigeria Police Public Records, Olowu's Petition to the IGP, and the New Certified-Copy Recovery Route

> **Scope note (added August 25, 2026):** This supplement records the most important new development following Supplement XX. The Nigeria Police route is no longer merely a theoretical custody path. In the 2023 presidential-election litigation, the February 3–4, 2003 Nigeria Police / U.S. correspondence was treated as part of the official records of the Nigeria Police and admitted in certified form. Separately, contemporaneous February 2003 reporting expressly described Sir Tunde/Babatunde Olowu as having submitted a petition to the Inspector-General of Police. These two strands do not yet prove that the full Olowu petition or Annexure 2 is presently contained in the same Police file, but together they create a substantially stronger and more actionable recovery route.
>
> **Critical distinction:** The fact that RA8/RA9 are confirmed Police public records does not by itself prove that Olowu's full 97-page package was retained by the Police. That specific custody proposition remains to be established by registry entry, file inventory, certified copy, attachment list, or the petition itself.

PART 208 — RA8 and RA9 Are Not Merely Reported Letters: Their Nigeria Police Custody Was Judicially Recognized

208.1 The 2023 election judgment expressly addresses custody

In the 2023 presidential-election litigation, the court addressed objections concerning **Exhibits RA8 and RA9**.

The judgment described:

- **RA8** as the letter of inquiry from the Inspector-General of Police to the U.S. Consular/Embassy side regarding Bola Tinubu's criminal-record status in the United States; and
- **RA9** as the U.S. reply.

The judgment then made the key archival finding:

> **Both letters form part of the record of the Nigeria Police and are therefore public documents under section 102(b) of the Evidence Act.**

It further held that certification by the Nigeria Police Force confirmed that RA8 and RA9 were true copies of documents **in Police custody**.

208.2 Evidentiary significance

This is a major upgrade.

Before this point, the Nigeria Police route was supported mainly by contemporaneous reporting and the known February 2003 correspondence.

The later judicial record now establishes something more concrete:

> **At least part of the February 2003 Tinubu/IGP/U.S. correspondence complex remained in Nigeria Police custody and was capable of being produced as certified public-record copies roughly twenty years later.**

This is a Category-A-quality fact about **custody and certification of RA8/RA9**.

It does not authenticate Annexure 2.

It does materially increase the plausibility that related materials from the same controversy may survive in Police files or linked record series.

PART 209 — The February 2003 Police Reference Is Now Anchored to a Surviving Official-Record Chain

The contemporaneous U.S. reply explicitly refers back to the Nigeria Police inquiry dated **February 3, 2003** under reference:

SR.3000/IGPSEC/ABJ/VOL.24/287

The February 4, 2003 reply reports that an FBI National Crime Information Center (NCIC) records check returned no criminal arrest records, wants, or warrants for Bola Ahmed Tinubu.

The importance for this dossier is not to reinterpret the NCIC result as a resolution of the separate civil-forfeiture question.

The archival significance is the formal file reference:

SR.3000/IGPSEC/ABJ/VOL.24/287

That identifier is now tied to:

- contemporaneous reporting;
- the surviving U.S. reply;
- later certified Nigeria Police copies;
- and formal litigation exhibits RA8/RA9.

It should therefore be treated as a primary Police-archive search key.

PART 210 — Vanguard Explicitly Described an Olowu "Petition to the IG"

A contemporaneous Vanguard report dated **February 10, 2003**, preserved by allAfrica, states that Sir Olowu had made the relevant allegations in:

> **"his petition to the IG"**

and also in the then-current edition of **TELL Magazine**.

The report reproduces substantial passages attributed to Olowu's petition, including discussion of:

- Tinubu-linked U.S. bank accounts;
- account number 263226700;
- the approximately $1.4 million total;
- Kevin Moss;
- the freezing order;
- Mueez Akande;
- and Abiodun Agbele.

210.1 Why this matters

This is stronger than an inference that the Police may merely have heard about Olowu's allegations through the press.

A contemporaneous major newspaper specifically described an **Olowu petition to the Inspector-General of Police** and quoted from it.

That creates a direct documentary question:

> **Was Olowu's petition formally received, registered, retained, or cross-filed by the Nigeria Police, and if so, did it include the same Annexure 2 / CAC search result described in the separately preserved petition text?**

This is now one of the highest-value recovery questions in the entire Compass branch.

PART 211 — The Olowu Petition and the Ogunleye/AD Inquiry Must Not Yet Be Merged

Two related but potentially distinct February 2003 submission paths are now visible.

Path A — Ogunleye / Alliance for Democracy inquiry

Contemporaneous reporting states that Lagos AD chairman **Abiodun Ogunleye** wrote to the Inspector-General of Police around **January 30, 2003** requesting verification of the U.S.-related allegations.

This led into the documented Police/U.S. correspondence chain associated with:

SR.3000/IGPSEC/ABJ/VOL.24/287

Path B — Olowu petition to the IGP

Vanguard separately described Sir Olowu as having submitted **his petition to the IG**.

211.1 Current evidentiary rule

The two should not yet be assumed to be the same filing.

Possible explanations include:

1. Olowu separately sent his full 97-page package to the IGP;
2. Olowu sent a shorter Police-specific petition;
3. the AD inquiry forwarded or summarized Olowu's allegations;
4. the Police linked multiple incoming submissions into one subject file;
5. Vanguard used "petition to the IG" as shorthand for a broader documentary chain.

Only the Police file itself, an incoming-mail register, petition register, attachment list, or certified copy can resolve this.

PART 212 — Nigerian Case Law Makes the Police-Petition Route Legally Significant

The Nigerian Supreme Court decision in **Onwuzuruike v. Edoziem & Ors** addressed the status of a petition written by a private citizen to the Police.

The decision recognized that a document originating privately can become a **public document** when it forms part of the official records/custody of the Police.

The important principle for this investigation is therefore:

> **If Olowu's petition was received and retained as part of the official Nigeria Police record, the petition or an official copy may be obtainable and certifiable through the Police-record system even though the document originally came from a private petitioner.**

212.1 Critical limitation

This legal principle does not establish that Olowu's petition is presently in Police custody.

The chain still requires factual proof of:

- receipt;
- registration;
- retention;
- file linkage;
- or certified-copy existence.

But it makes the Police route much more valuable if any of those facts can be established.

PART 213 — Twenty-Year Survival of RA8/RA9 Changes the Recovery Probability

The reappearance of the February 2003 correspondence as certified exhibits in 2023 demonstrates that at least some of the documentary record from this controversy survived for approximately two decades.

That is important because the earlier research problem was partly archival pessimism:

> perhaps the relevant 2003 files had simply disappeared.

RA8/RA9 demonstrate that this cannot be assumed.

At least part of the official Police file survived, remained identifiable, and could be certified.

That increases the practical value of searching for:

- adjacent correspondence;
- incoming petition records;
- covering memoranda;
- attachment sheets;
- routing slips;
- petition indexes;
- document-register entries;

- or the underlying Olowu submission.

PART 214 — The Police Route Now Competes With Daily Trust and TELL as the Highest-Priority Recovery Path

The recovery ranking should be revised.

Priority A — Nigeria Police official record

Search by:

SR.3000/IGPSEC/ABJ/VOL.24/287

and by:

- Babatunde Olowu;
- Tunde Olowu;
- Sir Olowu;
- Compass Finance & Investment Company Limited;
- RC 131287;
- Mueez Akande;
- Abiodun Agbele;
- January 2003;
- February 2003;
- Alliance for Democracy;
- Abiodun Ogunleye.

The objective is to identify:

1. the full file or volume surrounding RA8/RA9;
2. the incoming request that generated RA8;
3. any Olowu petition;
4. attachment schedules;
5. linked subject files;
6. certified copies of related submissions;
7. the Arase communication back to the AD leadership;
8. and any document describing the source materials examined by Police.

Priority B — Daily Trust
February 3, 2003 — page 4 — Document D

Priority C — TELL
No. 6 — February 10, 2003 — "TINUBU MAY BE BARRED OVER DRUG MONEY"

Priority D — CAC
RC 131287 complete statutory file

Priority E — NDLEA / DEA Lagos / DOJ-OIA
2003 verification and attachment chain.

Priority F — Wayback / BNW
Exact recovery of:

`news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

Wayback remains valuable, but the Police route now has the advantage of **judicially confirmed long-term custody of related original records**.

PART 215 — What Would Constitute a Major Police-Archive Breakthrough

Any of the following would materially advance the case:

Level 1 — File-link proof

A Police registry entry showing:

> **Olowu / Tinubu / petition / January-February 2003**
>
> with a file reference or cross-reference to the IGP file.

Level 2 — Petition inventory

A cover sheet, attachment list, routing memo or index naming:

- Annexure 1;
- Annexure 2;
- CAC search;
- Compass;
- RC 131287.

Level 3 — Certified petition copy

A Nigeria Police Certified True Copy of Olowu's petition.

Level 4 — Certified Annexure 2

A Police-certified copy of the CAC search result identified as Annexure 2.

Level 5 — Police copy plus CAC cross-authentication

If the Police-certified Annexure 2 can be matched to a CAC-originated filing, search record, annual return, historical director filing or certified company-history extract, the July 2002 proposition could move decisively toward Category A.

PART 216 — Updated Evidentiary Status

PROPOSITION	CURRENT STATUS
RA8 was a Nigeria Police inquiry letter	**Category A / judicial record**
RA9 was the U.S. reply	**Category A / judicial record**
RA8/RA9 form part of Nigeria Police records	**Category A / expressly stated in 2023 judgment**
Nigeria Police certification confirmed true copies of records in its custody	**Category A / expressly stated in 2023 judgment**
Police file reference SR.3000/IGPSEC/ABJ/VOL.24/287 is authentic within this correspondence chain	**Very strong / contemporaneous + judicially preserved record**
Vanguard contemporaneously described an Olowu petition to the IGP	**Strong contemporaneous documentary provenance**
Vanguard quoted substantial passages attributed to that petition	**Strong contemporaneous documentary provenance**
Olowu's full 97-page package was definitely stored in the same Police file as RA8/RA9	**Not yet proven**
Annexure 2 is definitely in Nigeria Police custody	**Not yet proven**
A petition retained by Police can become a public document under Nigerian law	**Strong / Supreme Court authority**
A Police-certified Annexure 2 would materially strengthen authentication	**Yes**

PART 217 — Investigative Consequence

This run changes the character of the Police branch.

Previously:

> **Possible custody path.**

Now:

> **Confirmed official custody of related February 2003 records, plus a contemporaneous report of an Olowu petition to the IGP.**

The remaining unknown is narrower:

> **Whether Olowu's petition and Annexure 2 entered, remained in, or can be cross-referenced from that Police record system.**

That is a materially stronger position.

The missing document remains the central target.

But the Nigeria Police route now offers something the web-archive route does not:

the possibility of a Certified True Copy with institutional chain of custody.

Bottom Line After Supplement XXI

The most important new development is that the Nigeria Police archive is no longer merely a speculative repository.

The 2023 election judgment expressly states that RA8 and RA9 formed part of the Nigeria Police record and that Police certification confirmed them as true copies of documents in Police custody.

Contemporaneous Vanguard reporting separately states that Sir Olowu made the allegations in **his petition to the Inspector-General of Police**.

Those two facts must remain analytically separate, but together they create a powerful new recovery route.

The next Police-specific objective is:

> **Locate the incoming Olowu petition record, identify its Police file reference, determine whether the 97-page package or annexure list was retained, and recover any certified copy of Annexure 2 / the July 2002 CAC search concerning Compass Finance & Investment Company Limited, RC 131287.**

If that route succeeds, it may provide a stronger evidentiary bridge than a newspaper reproduction because the copy could come with formal government custody and certification.

The Compass/CAC proposition therefore remains:

HIGH-CONFIDENCE, MULTI-SOURCE DOCUMENTARY PROPOSITION — PRIMARY AUTHENTICATION OUTSTANDING.

But the path to that authentication has now become materially more concrete.

Supplement XXI — Key Source / Recovery References

1. **Vanguard / allAfrica — February 10, 2003** Preserves the IGP/U.S. correspondence reference and expressly describes Sir Olowu's "petition to the IG," quoting substantial passages attributed to that petition. https://allafrica.com/stories/200302110527.html

1. **Obi v. INEC / 2023 election judgment — reported NWLR copy** States that Exhibits RA8 and RA9 formed part of Nigeria Police records, were public documents under section 102(b) of the Evidence Act, and that Nigeria Police certification confirmed them as true copies of documents in Police custody. https://www.yusufali.net/reports/obi_v_inec_2023_no1_19_NWLR_pt1834.pdf

1. **Onwuzuruike v. Edoziem & Ors, Supreme Court of Nigeria (2016)** Supports the principle that a privately originated petition retained in Police custody as part of official records may acquire public-document status for evidentiary purposes. https://sheriahub.com/cases/ng/caselaw/onwuzuruike-v-edoziem-and-others-sc29320052016-ngsc-76-22-january-2016.pdf

1. **2023 Notice of Appeal / election-litigation materials** Reproduces the RA8/RA9 correspondence chain and Police reference number, further demonstrating the long survival of the 2003 documents in formal litigation. https://theeagleonline.com.ng/wp-content/uploads/2023/09/NOTICE-OF-APPEAL-PO.pdf

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SUPPLEMENT XXII — Reconstruction of the Olowu Petition's Internal Annexure Structure and the Emerging Multi-Archive Recovery Map

> **Scope note (added August 25, 2026):** This supplement records one of the most significant findings of the August 25 research sequence. The importance is not that a new allegation has been discovered, but that the internal structure of Sir Babatunde Abayomi Olowu's January 2003 documentary package can now be partially reconstructed from surviving historical reproductions. This materially narrows the search for the missing CAC evidence and strengthens the evidentiary architecture surrounding Annexure 2.
>
> **Methodological rule:** Partial reconstruction of an annexure sequence is not equivalent to authentication of the underlying exhibits. The original petition, Annexure 1 and Annexure 2 remain to be recovered in original or authenticated-copy form.

PART 218 — Sir Babatunde Abayomi Olowu and the January 16, 2003 Petition Date

Several older reproductions identify the petitioner more fully as:

Sir Babatunde Abayomi Olowu

and describe the relevant petition as dated:

January 16, 2003.

This date is especially useful because Daily Trust separately reported that the petition/affidavit package was distributed to several Nigerian authorities on or around **January 17, 2003**.

The resulting working chronology is therefore increasingly coherent:

January 16, 2003 — Olowu petition date **January 17, 2003** — reported circulation/submission to multiple Nigerian agencies **January 30, 2003** — separate AD/Ogunleye request to the IGP **February 3, 2003** — Police/U.S. inquiry under SR.3000/IGPSEC/ABJ/VOL.24/287 **February 3, 2003** — Daily Trust publication **February 4, 2003** — U.S. Consulate / Legal Attaché response **February 10, 2003** — TELL No. 6 / Vanguard reporting **April 9, 2003** — later-reported Andre W. Kellum / DEA verification response

The January 16 date should now be used as a primary registry-search parameter for the Olowu package.

PART 219 — Annexure 1 and Annexure 2 Can Now Be Partially Reconstructed

219.1 Annexure 1

A surviving reproduction of the petition text contains the statement that:

> **"Copy of the proceedings and order of the court is attached as Annexure 1."**

The same reproduced text later refers the reader to:

Annexure 1 — page 15

in connection with paragraph 48 of the Kevin Moss affidavit.

This strongly supports the reconstruction that **Annexure 1 consisted of, or incorporated, the U.S. forfeiture/court-document package** used by Olowu as the U.S. evidentiary foundation of the petition.

219.2 Annexure 2

After discussing the U.S. corporate material concerning Compass, Akande and Agbele, the reproduced petition shifts to a Nigerian corporate-registry inquiry.

It identifies:

Compass Finance & Investment Company Limited RC 131287

and then directs the reader to:

> **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

This is the clearest surviving internal description of the missing CAC exhibit.

219.3 Current partial annexure map

EXHIBIT	RECONSTRUCTED CONTENT	PRESENT STATUS
Annexure 1	U.S. proceedings/order and associated court material	Strongly reconstructable from petition text; original not yet recovered
Annexure 2	CAC Abuja search result concerning Compass / RC 131287	Strongly reconstructable from petition text; original not yet recovered
Annexure 3+	Unknown	Not yet recovered

This is a major archival advance because it provides a **document-order relationship**. If a full or partial petition scan is recovered, Annexure 2 should logically follow the U.S. court material identified as Annexure 1.

PART 220 — Why the Annexure Sequence Matters

The surviving structure suggests that Olowu's argument was built in two evidentiary stages.

Stage 1 — U.S. record

Annexure 1 supplied the U.S. proceedings/order and related material concerning:

- the forfeiture case;
- Kevin Moss;
- Compass corporate documents;
- Akande;
- Agbele;
- and the Tinubu-linked accounts.

Stage 2 — Nigerian corporate follow-up

The petition then moved beyond the historical U.S. record and stated that subsequent investigation had identified the Nigerian company through the CAC as:

Compass Finance & Investment Company Limited — RC 131287

and that the July 2002 registry position supported the continued formal Tinubu–Agbele–Akande director connection.

That Nigerian follow-up was supported by:

Annexure 2 — the CAC search result.

220.1 Investigative significance

This makes Annexure 2 structurally different from a newspaper clipping or generalized allegation.

Within the reproduced petition architecture, Annexure 2 appears to have been the **Nigerian primary-source bridge** intended to extend the Compass relationship from the early-1990s U.S. record into July 2002.

That is precisely why recovery of the original or an authenticated copy would be so consequential.

PART 221 — Vanguard Shows the Olowu Petition Was Not Confined to Daily Trust

Contemporaneous Vanguard reporting reproduced substantial passages attributed to Olowu's petition and expressly referred to:

"his petition to the IG."

The reproduced passages discussed:

- Tinubu-linked U.S. bank accounts;
- First Heritage account 263226700;
- approximately $1.4 million;
- Kevin Moss;
- the freezing order;
- Mueez Akande;
- Abiodun Agbele.

The same Vanguard report stated that the allegations were also presented in the then-current TELL issue.

This establishes a broader contemporaneous documentary ecosystem:

Olowu petition → IGP / Nigeria Police Olowu material → Daily Trust Olowu material → TELL Olowu material → Vanguard quotation

The CAC Annexure itself has not yet been recovered from these channels, but the petition's text demonstrably circulated beyond a single newsroom.

PART 222 — The Police and NDLEA Routes Now Form Parallel Government-Custody Trees

222.1 Nigeria Police tree

The Police branch now contains:

- contemporaneous description of an Olowu petition to the IGP;
- the separate AD/Ogunleye request;
- IGP correspondence reference **SR.3000/IGPSEC/ABJ/VOL.24/287**;
- RA8;
- RA9;
- the Arase response back to the AD leadership;
- a referenced attached search report;
- and judicial confirmation in 2023 that RA8/RA9 remained in Nigeria Police custody and were certifiable as public documents.

The unresolved question is whether the Olowu petition was:

- in the same file;
- cross-referenced from the same file;
- placed in a parallel petition file;
- or held in another IGP/Police registry series.

222.2 NDLEA / DEA / DOJ-OIA tree

Later documentary reporting states that NDLEA received the January 2003 Olowu petition and forwarded selected U.S. court materials to DEA Lagos for verification.

The reported chain is:

Olowu petition → NDLEA → DEA Lagos / Nigeria Country Office → DOJ Office of International Affairs

with a reported DEA response by Andre W. Kellum dated **April 9, 2003**.

The underlying forwarding letters and Kellum response remain to be authenticated.

222.3 Why the two trees matter together

Even if Annexure 2 did not travel through every agency, either archive may preserve:

- petition cover pages;
- annexure indexes;
- incoming-mail references;
- attachment inventories;
- forwarding memoranda;
- page counts;
- or copies of selected annexures.

The search therefore no longer depends on recovering the complete original petition in one place.

PART 223 — The Search Is Moving From External Corroboration to Internal File Reconstruction

This marks an important methodological progression.

Earlier stages asked:

- Did Compass exist?
- Did the U.S. record actually connect Tinubu, Agbele and Akande through Compass?
- Was there really a July 2002 CAC claim?
- Did a supporting document exist?
- Was the claim contemporary or retrospective?

Those questions are now substantially narrower.

The present investigation can instead ask:

- What was Annexure 1?
- What was Annexure 2?
- In what order did they appear?
- Which institutions received the petition?
- Which institutions retained related correspondence?
- Which record series can still issue certified copies?
- Which surviving archive can reproduce the exact annexure metadata?

This is a major shift from **theory-building** to **record reconstruction**.

PART 224 — Why This Is One of the Most Important Findings of the August 25 Runs

The significance of this finding lies in the convergence of:

1. U.S. primary investigative material;
2. official CAC identity for RC 131287;
3. historical Daily Trust reporting;
4. the exact July 23, 2002 CAC date claim;
5. Document D;
6. the separately preserved identification of Annexure 2;
7. reconstruction of Annexure 1;
8. Olowu's petition date;
9. contemporaneous petition quotations in Vanguard;
10. the Police-custody record;
11. and the parallel NDLEA/DEA/OIA verification route.

The missing CAC document is therefore increasingly surrounded not merely by repetition, but by:

structure, chronology, exhibit numbering, custody, institutional reference numbers and later-certified record survival.

That is why this is properly treated as one of the strongest research advances of the day.

PART 225 — Updated Recovery Keys

The search should now use the following identifiers simultaneously:

Petitioner
Sir Babatunde Abayomi Olowu

Petition date
January 16, 2003

Petition exhibit
Annexure 2

Exhibit description

“The result of search conducted in CAC, Abuja, Nigeria”

Corporate entity

Compass Finance & Investment Company Limited

Corporate number

RC 131287

Press identifier

Daily Trust — February 3, 2003 — Document D on page 4

Police identifier

SR.3000/IGPSEC/ABJ/VOL.24/287

Magazine identifier

TELL No. 6 — February 10, 2003 — “TINUBU MAY BE BARRED OVER DRUG MONEY”

U.S./NDLEA verification date

April 9, 2003 — reported Andre W. Kellum DEA response

These identifiers together form the strongest current recovery signature.

PART 226 — Immediate Next Investigative Targets

Police

Recover:

- incoming petition register for January 2003;
- Olowu petition receipt;
- any file cross-reference;
- Arase outgoing letter reference;
- attachment list;
- document register;
- CTC request history;
- full contents surrounding RA8/RA9.

NDLEA

Recover:

- incoming petition registry entry;
- forwarding memo to DEA Lagos;
- NDLEA reference number;
- attachment inventory;
- response from Andre W. Kellum.

DEA / DOJ-OIA

Recover:

- incoming NDLEA verification request;
- forwarding correspondence;
- OIA verification record;
- attachment identification;
- April 9, 2003 response.

Press / archive

Recover:

- Daily Trust page 4;
- TELL No. 6 internal pages;
- BiafraNigeriaWorld/Wayback capture;
- any reproduced annexure images.

CAC

Recover:

- July 2002 search/result;
- historical company jacket RC 131287;
- annual returns;
- director-change filings;
- company-history extract.

Bottom Line After Supplement XXII

The investigation has reached a stage where the Olowu documentary package can be partially reconstructed from the inside.

The surviving historical text indicates that:

Annexure 1 supplied the U.S. court/proceedings material.

Annexure 2 supplied the Nigerian CAC search result concerning Compass Finance & Investment Company Limited, RC 131287.

The petition is now associated with the fuller identity:

Sir Babatunde Abayomi Olowu

and the date:

January 16, 2003.

Contemporaneous Vanguard reporting places an Olowu petition before the Inspector-General of Police, while the later judicial record proves that related February 2003 Police correspondence survived in official custody and could still be certified twenty years later.

Parallel reporting places the petition or selected materials in an NDLEA → DEA Lagos → DOJ/OIA verification chain.

The principal investigative question is therefore no longer whether the historical documentary claim existed.

The central question is now:

> **Which surviving institutional copy, registry entry, attachment list or archive reproduction will lead to Annexure 2 itself?**

That is why this finding is one of the most important advances in the dossier to date.

It moves the research further away from cautious external inference and closer to reconstruction of the original evidentiary file.

The current status of the July 2002 Compass proposition remains:

HIGH-CONFIDENCE, MULTI-SOURCE DOCUMENTARY PROPOSITION — PRIMARY AUTHENTICATION OUTSTANDING.

The target has never been clearer.

SUPPLEMENT XXIII — Dual Agency File-Tree Reconstruction: Police Incoming Registry and the NDLEA → DEA Lagos Reference-Number Hunt

> **Scope note (added August 25, 2026):** This supplement records the next narrowing of the recovery strategy. The search is now deliberately confined to two institutional record trees: (1) the Nigeria Police incoming/petition registry around Sir Babatunde Abayomi Olowu and the IGP file **SR.3000/IGPSEC/ABJ/VOL.24/287**, and (2) the NDLEA → DEA Lagos → DOJ/OIA verification chain, with special emphasis on recovering the original NDLEA covering letter, subject line, attachment inventory, or reference identifier that preceded Andre W. Kellum's reported April 9, 2003 response.
>
> **Methodological rule:** No new agency reference number has yet been recovered in this run. The value of the present findings is structural: older reproductions preserve indications of an internal NDLEA assessment and a formal verification chain, creating a realistic basis for a targeted archival search rather than a generic web search.

PART 227 — Police-Side Search Has Been Reduced to an Incoming-Registry Problem

The Police branch should now be searched through the likely **incoming-record layer**, not only through the already known outgoing correspondence.

Primary identifiers

Sir Babatunde Abayomi Olowu January 16, 2003 petition date January 16 – February 10, 2003 search window Governor Bola Ahmed Tinubu Criminal Record petition AD screening Abiodun Ogunleye Olowu Compass Finance & Investment Company Limited RC 131287

Known outgoing/reference key

SR.3000/IGPSEC/ABJ/VOL.24/287

Immediate Police objective

Locate any one of the following:

- incoming-mail register entry;
- petition register entry;
- covering memorandum;
- file-open notation;
- cross-reference to the Olowu petition;
- attachment schedule;
- linked petition number;
- or certified-copy record.

The critical question is no longer whether Police possessed related 2003 material; that is established for RA8/RA9.

The unresolved question is:

> **Was Olowu's petition formally registered in the same Police record tree, a linked file, or a parallel petition series?**

PART 228 — No Publicly Indexed Adjacent VOL.24 Entries Were Recovered

The search for neighboring Police references around:

SR.3000/IGPSEC/ABJ/VOL.24/287

did not reveal a publicly indexed:

- `/286`;
- `/288`;
- or other clearly adjacent reference capable of reconstructing the surrounding file sequence.

This is a useful negative procedural result.

It means the open web is unlikely to reconstruct the Police file simply by enumerating adjacent suffixes.

The next Police-side breakthroughs are more likely to come from:

- certified litigation exhibits;
- Police registry records;
- older newspaper reproductions;
- scanned correspondence;
- or institutional archives.

PART 229 — The NDLEA Branch Now Shows Signs of an Internal Agency Assessment, Not Merely a Quoted DEA Reply

An older 2009-era reproduction attributed to the **Nigerian Compass** preserves material described as part of an NDLEA "opinion" or assessment section.

The reproduced material is presented in a structured sequence of findings identified approximately as:

(a) through (l)

rather than as a simple journalist's narrative.

Why this matters

A letter/report containing a numbered internal assessment strongly suggests the existence of a formal NDLEA document rather than only an oral or informal account.

The surviving reproduction additionally states that NDLEA:

- received Olowu's petition;
- reviewed supporting U.S. material;
- and transmitted U.S. court documents to DEA Lagos for verification.

This is still secondary-document evidence because the original NDLEA record has not yet been recovered.

But it materially strengthens the archival hypothesis that a **formal NDLEA case/memo file** once existed.

PART 230 — The NDLEA Covering Letter Is Now a High-Value Missing Document

The reported Andre W. Kellum response uses language equivalent to:

> **"the above referenced matter"**

Such wording normally presupposes a subject/reference block in the correspondence chain.

That means the original NDLEA → DEA communication likely carried one or more of:

- NDLEA reference number;
- DEA Lagos incoming number;
- subject line;
- case title;
- petition title;
- date of forwarding;
- attachment list;
- or routing code.

Recovery consequence

Finding that identifier could open a second full government record tree independent of the Nigeria Police.

The research target is therefore not merely:

"find the Kellum letter."

It is:

> **Find the original NDLEA cover/forwarding letter that generated the Kellum response, recover its reference identifier, and then use that identifier to trace the associated attachments and verification file.**

PART 231 — Likely NDLEA / DEA Documentary Sequence

The presently reconstructed chain is:

January 16, 2003 Olowu petition dated.

↓

NDLEA receives petition — exact registry/reference number still missing.

↓

NDLEA internal review / opinion — surviving historical reproduction indicates a structured multi-point assessment, approximately (a)–(l).

↓

NDLEA forwards selected U.S. court materials to DEA Lagos — original covering letter/reference not yet recovered.

↓

DEA Lagos / Andre W. Kellum — reported response dated **April 9, 2003**.

↓

DOJ Office of International Affairs — reported as part of the U.S. verification path.

This sequence remains **historically reconstructed, not yet fully authenticated**.

PART 232 — Why the NDLEA "Opinion Section" Could Be Crucial

If the reproduced (a)–(l) sequence faithfully reflects an original NDLEA document, that document may contain:

- a summary of the petition;
- a list of annexures reviewed;
- conclusions about which exhibits were forwarded;
- U.S. case-document identifiers;
- references to Compass;
- references to the CAC material;
- internal NDLEA file numbers;
- or named officers responsible for the review.

Any one of those could materially shorten the route to Annexure 2.

Highest-value subtarget

Recover the **full beginning and end** of the NDLEA document, especially:

- header;
- reference number;
- subject line;
- date;
- addressee;
- signatory;
- enclosure list;
- and routing notation.

Later reproductions may have preserved only the middle "opinion" section and omitted exactly the metadata needed for archival retrieval.

PART 233 — Oldest Reproductions Are Now More Valuable Than Later Commentary

Because later reposts may truncate headers and reference blocks, the search priority should favor:

1. the earliest available 2009 Nigerian Compass reproduction;
2. old OnlineNigeria mirrors;
3. newspaper archive copies;
4. Wayback captures of those early pages;
5. cached forum reproductions retaining copied letter formatting;
6. scans/images rather than plain-text summaries.

The research goal is to recover **document formatting and metadata**, not merely additional narrative repetition.

PART 234 — Dual-Tree Strategy

The investigation now has two active government file trees.

Tree A — Nigeria Police

Known key:

SR.3000/IGPSEC/ABJ/VOL.24/287

Unknown key:

Olowu incoming petition / registry reference

Primary question:

> Did the Olowu petition enter the same Police file tree or a linked petition series?

Tree B — NDLEA / DEA Lagos

Known key:

reported April 9, 2003 Andre W. Kellum response

Unknown key:

NDLEA/DEA subject/reference number

Primary question:

> What original NDLEA reference generated the Kellum response and what attachments were transmitted under it?

These two searches should proceed independently.

A breakthrough in either tree could lead back to:

- the petition;
- its annexure index;
- or the supporting CAC material.

PART 235 — What Counts as a Breakthrough From Here

Police-side breakthrough

Any record linking:

Olowu + January 2003 + petition + IGP/Police registry + file reference

NDLEA-side breakthrough

Any record containing:

- NDLEA reference number;
- “above referenced matter” subject;

- Kellum addressee;
- cover letter;
- or enclosure schedule.

Major breakthrough

Any official or contemporaneous record explicitly naming:

Annexure 2 / CAC search / Compass / RC 131287

inside either agency file tree.

PART 236 — Evidentiary Status After This Run

PROPOSITION	PRESENT ASSESSMENT
Police file VOL.24/287 existed and related correspondence survived	**Strong / judicially anchored**
Olowu petition was contemporaneously described as a petition to the IGP	**Strong contemporaneous provenance**
Public web currently exposes adjacent VOL.24/286 or /288 references	**No**
NDLEA was reported to have received Olowu's petition	**Strong historical secondary documentary lead**
Surviving reproduction indicates a structured NDLEA internal assessment, approximately (a)–(l)	**Important secondary-document clue; original not yet authenticated**
NDLEA forwarded U.S. court material to DEA Lagos	**Strong historical secondary documentary lead**
Kellum response refers to an "above referenced matter"	**Strong clue that an originating file/reference block existed**
Exact NDLEA or DEA reference number has been recovered	**Not yet**
Annexure 2 has been found	**Not yet**

PART 237 — Why This Narrowing Matters

The important result of this run is not that Annexure 2 has already been recovered.

It is that the search now has two concrete administrative choke points:

Police choke point

Incoming registry / petition registration for Sir Babatunde Abayomi Olowu

NDLEA choke point

Original forwarding/reference number that generated the Andre W. Kellum response

If either identifier is recovered, the investigation can move from broad historical reconstruction into targeted institutional file retrieval.

That could expose:

- attachment inventories;
- related correspondence;
- certified copies;
- or the annexure package itself.

The missing puzzle piece remains unfound.

But the number of plausible places where it can still hide is shrinking.

Bottom Line After Supplement XXIII

The search should remain narrowly focused.

On the Police side:

> **Find the incoming registry record for Sir Babatunde Abayomi Olowu and cross-link it to SR.3000/IGPSEC/ABJ/VOL.24/287 or a parallel petition file.**

On the NDLEA side:

> **Find the original forwarding letter/reference that preceded Andre W. Kellum's April 9, 2003 response and identify the associated attachments.**

The 2009-era reproduction's preservation of a structured NDLEA assessment suggests that more of the original agency document may once have been publicly reproduced than is visible in later retellings.

The immediate task is therefore to recover the **oldest and least-truncated copies** of that material.

If the NDLEA reference number is found, the second government file tree may open.

If the Police registry reference is found, the first tree may open.

Either route could place Annexure 2 within one document of recovery.

SUPPLEMENT XXIV — NDLEA Verification-Packet Reconstruction, Nigerian Compass Provenance, and Police Registry Refinement

> **Scope note (added August 25, 2026):** This supplement incorporates the findings developed in the research run immediately following Supplement XXIII. The prior supplements are preserved unchanged. No finding below upgrades the missing CAC Annexure 2 / Daily Trust Document D proposition to Category A. The new value is structural: the surviving 2009 material can now be read as preserving parts of a multi-stage NDLEA–DEA–DOJ correspondence packet rather than a single undifferentiated letter, while the Police branch can be separated more precisely into Olowu's original petition, the later Alliance for Democracy screening request, the IGP's U.S. inquiry, the U.S. response, and the Arase return package.
>
> **Methodological rule:** The 2009 Nigerian Compass / OnlineNigeria / Nairaland material is treated as a **historical secondary-document reproduction** unless and until the underlying agency document is recovered. Its value is strongest for reconstructing document structure, chronology, quoted language, possible reference blocks, and archival provenance. It does **not** independently prove every factual or legal conclusion attributed to NDLEA, and it does not establish a criminal conviction of Bola Tinubu.

PART 238 — The 2009 Reproduction Preserves the Full (a)–(l) Sequence, Not Merely Fragments

238.1 Complete lettered sequence

The earliest presently isolated near-contemporaneous full-text reproduction of the Nigerian Compass story contains an expressly described **NDLEA "opinion section"** followed by the complete sequence of lettered points:

(a) through (l).

This materially improves the reconstruction made in Supplement XXIII, which had conservatively described the sequence as approximately (a)–(l).

238.2 "Former paragraph 6 above" proves the surviving excerpt begins inside a larger document structure

Inside that reproduced "opinion section" appears the phrase:

> **"Former paragraph 6 above ..."**

This is an unusually valuable internal documentary marker.

It strongly suggests that the reproduced (a)–(l) analysis was **not the beginning of the underlying NDLEA document**. The source text appears to presuppose at least six earlier numbered paragraphs or an equivalent preceding factual/chronological section.

The missing material before the "opinion section" may therefore have contained some combination of:

- document header;
- reference number;
- subject line;
- addressee;
- petition receipt chronology;
- summary of Olowu's allegations;
- annexure description;
- U.S. documents reviewed;
- date of transmission to DEA Lagos;
- internal officer routing;
- and the identity of the NDLEA unit that formed the opinion.

238.3 The reproduced document has more than one internal analytical segment

The same 2009 text does not stop after (l).

It separately introduces material described as:

- a **"further note"**; and
- a **"conclusion."**

The presently reconstructed internal sequence is therefore:

preceding numbered paragraphs (at least through paragraph 6) → opinion section → (a)–(l) → further note → conclusion

This is a much more specific documentary architecture than a single quoted DEA reply.

238.4 Evidentiary classification

Strong historical secondary-document structure / original not yet authenticated.

The phraseology is sufficiently specific to create concrete archival targets, but the original NDLEA document, letterhead, signature block, stamps, pagination, and reference number remain unrecovered.

PART 239 — The NDLEA Material Is Best Reconstructed as a Multi-Document Verification Packet

239.1 The old one-letter model is no longer sufficient

Supplement XXIII treated the missing NDLEA covering letter and the reported Kellum response as the central two-document exchange.

The fuller 2009 reproduction now suggests a more complex sequence because it distinguishes between:

1. an NDLEA communication **that generated Kellum's reaction**; and
2. an NDLEA **opinion formed as a result of Kellum's letter**.

Those two functions are chronologically different.

The strongest current working model is therefore a **multi-stage verification packet**, not a single NDLEA document.

239.2 Reconstructed packet model

WORKING ID	RECONSTRUCTED DOCUMENT/EVENT	LIKELY CHRONOLOGY	PRESENT STATUS
N0	Olowu petition received by NDLEA	after Jan. 16–17, 2003	historically reported; registry number unknown
N1	NDLEA intake / preliminary internal processing	Jan.–Apr. 2003	inferred from later structured review; original unknown
N2	**NDLEA → DEA Lagos verification request / covering letter**, transmitting selected U.S. materials	before Apr. 9, 2003	strongly implied by Kellum wording; original missing
N3	DEA Lagos / LNCO → DOJ Office of International Affairs verification step	before Apr. 9, 2003	reported in reproduced Kellum text; primary correspondence missing
N4	**Andre W. Kellum / DEA Lagos response to NDLEA**	**Apr. 9, 2003**	repeatedly reproduced; original scan missing
N5	**NDLEA post-Kellum opinion/assessment** containing earlier numbered paragraphs, (a)–(l), further note, and conclusion	after Apr. 9, 2003	strongly indicated by reproduction; original missing
N6	possible operational follow-up records arising from the opinion	after N5	investigative lead only; existence not established

239.3 Why this matters

This packet model multiplies the possible archival entry points.

The investigation is no longer dependent on finding one document called “the NDLEA letter.”

Different surviving files may preserve different parts of the same historical exchange:

- NDLEA incoming register;
- NDLEA outgoing/dispatch register;
- DEA Lagos incoming correspondence;
- DEA Lagos outgoing correspondence;
- DOJ/OIA verification file;
- NDLEA legal/intelligence assessment file;
- enclosure schedules;
- minute sheets;
- watchlist/indexing records;

- or later certified/file-review copies.

239.4 Strict limitation

The packet model is a **documentary inference from the surviving language**, not yet an authenticated agency file inventory.

Nigerian Compass may have combined, paraphrased, or reordered material from more than one record. The model should be tested against original pagination, headers, references, dates, and signatures if any original is recovered.

PART 240 — The Missing NDLEA Reference Problem Has Split Into Several Independent Keys

240.1 Kellum's quoted wording remains highly probative for metadata recovery

The 2009 reproduction attributes to the reported April 9, 2003 Kellum response language equivalent to:

> **"in response to the above referenced matter, regarding Bola Ahmed TINUBU"**

and:

> **"Pursuant to the aforementioned request ..."**

The same reproduced passage states that the **DEA Lagos Nigeria Country Office (LNCO)** contacted the **U.S. Department of Justice, Office of International Affairs**, and forwarded copies of documents received from NDLEA for verification.

This language strongly suggests that the original correspondence contained a reference/subject layer omitted from the later plain-text reproduction.

240.2 There may be multiple missing reference numbers

The original research question was:

> **What reference number preceded Kellum's phrase "above referenced matter"?**

The better formulation is now:

1. What **NDLEA incoming/petition number** was assigned when Olowu's material was received?
2. What **NDLEA outward/reference number** was used on the N2 verification request to DEA Lagos?
3. What **DEA Lagos incoming/reference number** was assigned to that request?
4. What **reference/subject line** appeared on Kellum's N4 response dated April 9, 2003?
5. Under what **NDLEA internal file/minute/reference number** was the N5 post-Kellum opinion recorded?

A recovery of **any one** of these could expose the next document in the chain.

240.3 Highest-value immediate NDLEA target

The most valuable missing document remains the **pre-April-9 N2 NDLEA → DEA Lagos cover/verification letter** because it is the likeliest document to identify:

- NDLEA reference number;
- exact subject line;
- addressee;
- dispatch date;
- names of enclosures;
- page count;
- petition title;
- whether Annexure 1 or Annexure 2 travelled with the request;
- and which internal NDLEA file generated the correspondence.

PART 241 — The (a)–(l) Reproduction Must Be Preserved With Explicit Legal and Factual Cautions

241.1 The source is valuable for documentary structure, not automatic truth

The surviving 2009 reproduction attributes a series of legal and factual conclusions to the NDLEA assessment.

Those conclusions should **not** be imported wholesale into Category A.

The correct journalistic distinction is:

> **An authentic NDLEA document would prove that NDLEA recorded a particular assessment. It would not automatically prove that every legal characterization or factual inference inside that assessment was correct.**

241.2 The 2009 headline and narrative overstate the U.S. criminal posture

The Nigerian Compass story used language presenting Tinubu as having been convicted or as having run a heroin ring.

The presently authenticated U.S. record does not support that shorthand.

The established record remains:

- a U.S. civil **in rem** forfeiture case;
- a negotiated settlement;
- forfeiture of $460,000 on a narcotics/money-laundering statutory basis;
- no located Tinubu criminal conviction in that proceeding;
- and no located criminal judgment finding Tinubu personally guilty of drug trafficking.

The 2009 story's stronger criminal language is therefore a **secondary-source characterization**, not a substitute for the U.S. judgment record.

241.3 Internal statutory inconsistency in the reproduced (a)–(l) text

The reproduced text appears at one point to refer to forfeiture under:

"22 U.S.C. Section 881"

while elsewhere correctly referring to:

21 U.S.C. § 881(a)(6).

This inconsistency is important for authentication.

It could reflect:

- a Nigerian Compass transcription error;
- an OnlineNigeria/Nairaland copy error;
- a typographical error in an NDLEA original;
- or later text corruption.

Only the original agency page can resolve the provenance of the mistake.

241.4 "Admission" language should not be treated as equivalent to the settlement record

Several reproduced points appear to characterize the civil settlement as a personal admission by Tinubu concerning narcotics proceeds or money laundering.

That formulation goes beyond what the public U.S. settlement record itself establishes.

A negotiated civil in rem forfeiture resolution is not automatically equivalent to a defendant's criminal confession.

241.5 "Indicted" requires primary verification

The reproduced NDLEA analysis reportedly uses the word **"indicted."**

No Tinubu criminal indictment has been authenticated in the presently assembled U.S. record.

Accordingly, this word should be treated as one of three possibilities until primary records resolve it:

1. non-technical use of "indicted" by NDLEA or the journalist;
2. reproduction/paraphrase error;
3. reference to an as-yet-unrecovered criminal charging record.

The third possibility is a legitimate retrieval question but **not a present factual conclusion**.

241.6 "Dismissed with prejudice" appears to have been legally misconstrued in the reproduction

The 2009 reproduction reportedly treats "dismissed with prejudice" in a manner suggesting that the matter remained open or could simply be reopened.

That is legally suspect on its face because a dismissal **with prejudice** ordinarily denotes finality as to the dismissed claim.

The original wording must therefore be recovered before attributing this legal interpretation definitively to NDLEA rather than to Nigerian Compass or a later transcriber.

PART 242 — Point (l) Creates a Separate Interview / Immunity Decision Lead

242.1 Reported content

The reproduced NDLEA point (l) states in substance that Tinubu would have been invited for interview if he were not then the incumbent Governor of Lagos State.

242.2 Why *Fawehinmi v. IGP* matters

The Supreme Court litigation already documented in Part 13 establishes that, by 2002, Nigerian courts had addressed the distinction between Section 308 immunity and investigative activity.

The Court of Appeal position, preserved in the litigation history, was that police were **not automatically precluded from investigating** a sitting governor merely because Section 308 protected the office-holder from specified proceedings/arrest during tenure.

242.3 Investigative implication

If the original NDLEA document genuinely states that Tinubu was not invited because he was governor, that wording should not automatically be interpreted as a constitutional rule that investigation was legally impossible.

It may instead reflect:

- internal NDLEA caution;
- a policy decision;
- legal advice;
- a chairman/officer instruction;
- operational deference to incumbency;
- or another undocumented institutional decision.

242.4 New document targets

If such a decision was formally made, relevant records could include:

- legal-advice memorandum;
- chairman minute;
- interview recommendation;
- instruction not to invite/interview during tenure;
- investigative action sheet;
- case-status notation;
- or later reconsideration after Tinubu left office.

No such record has yet been located.

PART 243 — Point (k) Creates a Separate NDLEA Index / Watchlist Retrieval Question

243.1 Reported language

The surviving reproduction attributes to the NDLEA assessment a statement that a person in the described circumstances would be classified in serious narcotics/money-laundering terms, **indexed**, and **put on watchlist**.

243.2 What this does not yet establish

The present record does **not** prove that Bola Tinubu himself was placed on an NDLEA watchlist.

The reproduced passage may describe a general policy or analytical consequence rather than a completed Tinubu-specific administrative action.

243.3 New archival question

The correct question is now:

> **Did the N5 opinion trigger any Tinubu-specific indexing, watchlist, lookout, border, intelligence-card, or name-index entry — and if so, does any creation, amendment, review, or removal record survive?**

Possible target series include:

- name index / intelligence index;
- watchlist register;
- immigration/airport lookout correspondence;
- case-intelligence card;
- internal circulation memorandum;
- removal/amendment record;
- or later file review.

This remains a **new investigative branch**, not an established fact.

PART 244 — Nigerian Compass Original Publication Is Now More Precisely Identified

244.1 Original-title / CMS-level provenance

An older preserved link to the Nigerian Compass publication identifies the story more precisely as:

“Tinubu ran heroin ring in US, says Drug Agency”

with a publication date of:

February 17, 2009

and byline names:

Hope Afoke Orivri Dotun Oladipo

The old Nigerian Compass CMS link carried the article identifier:

article ID 10593

and an associated **Itemid 7966**.

244.2 Near-contemporaneous reproduction chain

The best presently reconstructed publication sequence is:

Feb. 17, 2009 — Nigerian Compass original/CMS item 10593 → Feb. 18, 2009 — OnlineNigeria syndication/reproduction → Feb. 19, 2009 — Nairaland repost linking to the then-current OnlineNigeria source

This means the surviving Nairaland full text is not a late modern retelling. It is a reproduction made approximately one to two days after the original Nigerian Compass publication.

244.3 Evidentiary significance

This materially strengthens **textual provenance** but not the truth of every allegation in the article.

The correct formulation is:

> **The 2009 full-text reproduction is temporally close to the Nigerian Compass original and is therefore a valuable preservation copy of how the newspaper described the NDLEA/DEA material at the time. The underlying agency records remain the authentication target.**

244.4 New digital recovery keys

Future searches should preserve the following identifiers together:

- Nigerian Compass;
- February 17, 2009;
- exact title: **"Tinubu ran heroin ring in US, says Drug Agency"**;
- **Hope Afoke Orivri**;
- **Dotun Oladipo**;
- **article ID 10593**;
- **Itemid 7966**;
- OnlineNigeria February 18, 2009;
- Nairaland February 19, 2009.

A surviving Joomla database export, newsroom backup, cache, web archive, print clipping, or editor's copy could preserve the original formatting or document images omitted from later text reposts.

PART 245 — Journalist / Newsroom Provenance Becomes a Legitimate Archive Route

245.1 Named authors are now recovery keys

The byline identification creates a newsroom-provenance route independent of institutional government archives.

The relevant investigative question is **not** whether a journalist now remembers every allegation as true.

The useful archival questions are narrower:

- Did the newsroom possess a physical or scanned Kellum letter?
- Did it possess a separate NDLEA opinion document?
- Were N2, N4 and N5 visibly separate records?
- Did the (a)–(l) page have its own NDLEA header/reference?
- Were there pages preceding the "former paragraph 6" reference?
- Was there an enclosure list?
- Were the source documents received as photocopies, fax pages, scans, court bundles, or electronic files?
- Were copies retained in the Compass library, CMS, reporter archive, editor files, optical media, hard drives, or legal-review files?

245.2 Evidentiary role

A journalist recollection by itself would be Category B/C depending on form and specificity.

A surviving newsroom scan carrying contemporaneous agency metadata could be much more probative and potentially serve as an authentication bridge to an official archive.

PART 246 — External Academic Nigerian Compass Holdings Create a New Physical-Archive Route

246.1 University of Mainz newspaper archive

A documented newspaper/research archive associated with the **Institute of Anthropology and African Studies, Johannes Gutenberg University Mainz** contains identified Nigerian newspaper material, including specific **Nigerian Compass** pages from **2009** with archive signatures.

This does **not** establish that the February 17, 2009 Tinubu issue is in that collection.

246.2 Why the finding matters

It proves that physical or digitized Nigerian Compass material from the same publication year survives in an identifiable academic archive outside Nigeria.

The correct archival inquiry is therefore highly specific:

> **Does the underlying Nigeria newspaper corpus contain Nigerian Compass issues or pages from February 17–19, 2009, even if they are not exposed in the thematic online catalogue?**

246.3 Potential value

A print-page recovery could reveal features absent from text mirrors:

- page number;
- headline/subheadline;
- pull quotes;
- document images;
- captions;
- facsimiles;
- continuation-page references;
- journalist notes;
- or references to source documents.

PART 247 — Police File /287 Is Better Understood as an IGP Secretariat Correspondence Key, Not Olowu's Petition Number

247.1 Contemporaneous February 2003 chain

The February 10, 2003 Vanguard/AllAfrica reporting preserves a more precise Police correspondence chronology:

January 30, 2003 Alliance for Democracy Lagos chairman **Abiodun Ogunleye** writes to the Inspector-General of Police requesting U.S. criminal-record verification in the context of party screening and allegations raised by **Sir Tunde/Babatunde Olowu**.

February 3, 2003 The IGP sends a U.S.-side inquiry under:

SR.3000/IGPSEC/ABJ/VOL.24/287

February 4, 2003 U.S. Legal Attaché **Michael H. Bonner** responds with the reported negative NCIC arrest/wants/warrants check.

Subsequent Police return package Solomon Arase, then an acting Assistant Commissioner / Principal Staff Officer in the IGP office, writes back to the AD leadership and refers to the January 30 request under the subject:

"Re: Governor Bola Ahmed Tinubu Criminal Record"

The report states that the search report was attached.

247.2 Olowu's petition is described separately

The same contemporaneous report separately identifies **Sir Olowu as the petitioner to the IGP**.

This makes it increasingly unlikely that `/287` should be treated as Olowu's own original petition number.

247.3 Revised Police document model

WORKING ID	POLICE-SIDE RECORD	KNOWN/UNKNOWN IDENTIFIER
P0	Olowu original petition to IGP	**incoming/petition number unknown**
P1	Ogunleye / Lagos AD request dated Jan. 30, 2003	**incoming reference unknown**
P2	IGP → U.S. Consulate inquiry dated Feb. 3, 2003	**SR.3000/IGPSEC/ABJ/VOL.24/287**
P3	Bonner / U.S. Consulate → IGP response dated Feb. 4, 2003	U.S. correspondence identifier known elsewhere in dossier
P4	Arase / IGP office → Lagos AD return letter + attached search report	**outgoing Police reference still a target**
P5	later certified-copy / litigation exhibit chain	partially judicially anchored

247.4 Consequence for the Police search

The research should **not** simply search backward from `/287` on the assumption that it is Olowu's petition reference.

The correct task is:

> **Recover P0 and P1 independently, then determine which Police file, minute sheet, petition register, or cross-reference connected them to P2 `/287` and P4.**

PART 248 — Solomon Arase's Return Package Is Now a Separate High-Value Police Target

248.1 Why the outgoing package matters

The contemporaneous account attributes to Arase language equivalent to:

> **"The report of the search is herewith attached."**

That implies a compound outgoing record:

cover/reply letter + attachment.

248.2 Missing Police metadata that may survive

An outgoing/dispatch record for the Arase package could potentially reveal:

- Arase letter reference number;
- date dispatched;
- recipient office/person;
- subject line;
- attachment count;
- attachment description;
- source file number;
- folio/page notation;
- receiving acknowledgment;
- certified-copy history.

248.3 Why this may lead to the master file

The dossier already establishes that related 2003 Police documents survived long enough to be produced/certified in later litigation.

A dispatch/certification trail may therefore point backward to the actual Police file jacket or registry location from which the documents were retrieved.

PART 249 — 2023 Certified-Copy Provenance May Provide a Reverse Route Into the 2003 Police File

249.1 Reverse-archive method

Rather than relying only on a 2003 incoming register, the investigation should also ask:

> **How were RA8/RA9 located, retrieved and certified approximately twenty years later?**

A certified true copy normally presupposes identification of a source record in official custody.

249.2 Potential later administrative records

The 2023 certification process may have generated or relied on:

- CTC application/request;
- registry search request;
- source-file locator;
- volume/folio reference;
- retrieval note;
- certifying-officer endorsement;
- exhibit list;
- payment/receipt reference;

- or internal file movement record.

249.3 Evidentiary consequence

A later certification trail could act as an **archival backdoor** into the 2003 record series even if the original incoming register is not publicly indexed.

This creates a new Police recovery route:

2023 CTC provenance → source file/jacket → surrounding 2003 correspondence → possible Olowu cross-reference.

PART 250 — Daily Trust Recovery Is Now a Repository-Level Problem, Not a Generic Web Problem

250.1 Existing archival target remains exact

The key target is still:

Daily Trust — Monday, February 3, 2003 — page 4 — "Document D."

The surviving historical report identified a 97-page petition and tied the July 23, 2002 CAC proposition to **Document D on page 4**.

250.2 National Repository infrastructure materially improves recoverability

The National Library of Nigeria operates a dedicated **Daily Trust Collection** in its National Repository containing hundreds of catalogued items, including digitized early-2000s Daily Trust issues.

This means the search can now be framed as a collection-level archival request rather than a broad internet search.

250.3 What remains missing

The February 3, 2003 page-4 object itself has not yet been recovered in this research set.

No claim should therefore be made that Document D has been seen or authenticated.

250.4 Correct next request

The target inquiry is:

> **Locate the complete February 3, 2003 Daily Trust issue in the National Repository / publisher archive and retrieve page 4 at sufficient resolution to determine whether Document D is a facsimile, excerpt, transcription, captioned image, or reference to another exhibit.**

PART 251 — The Recovery Architecture Now Has Three Interlocking Systems

The investigation should continue to treat **Police + NDLEA** as the two government-record tracks while using a third preservation system as an independent recovery route.

System A — Nigeria Police

P0 Olowu petition → P1 Ogunleye/AD screening request → P2 `/287` IGP→U.S. inquiry → P3 Bonner response → P4 Arase + attached search report → P5 later CTC/litigation trail

System B — NDLEA / DEA Lagos / DOJ-OIA

N0 Olowu petition received → N1 NDLEA intake/preliminary review → N2 NDLEA verification cover/ref + attachments → N3 DEA LNCO → DOJ/OIA verification → N4 Kellum response, Apr. 9, 2003 → N5 NDLEA post-Kellum opinion (earlier numbered paragraphs + (a)–(l) + further note + conclusion) → possible N6 operational/index/watchlist follow-up

System C — Press / archive preservation

Olowu source package → Daily Trust, Feb. 3, 2003 / Document D → TELL No. 6, Feb. 10, 2003 → Vanguard contemporary quotation/reporting → Nigerian Compass, Feb. 17, 2009 / article 10593 → OnlineNigeria, Feb. 18, 2009 → Nairaland, Feb. 19, 2009 → National Library / publisher files / external academic newspaper holdings

251.1 Why the three-system model is stronger

System C does not substitute for government authentication.

Its function is preservation.

If a government master file is difficult to access, a contemporary newsroom or archive copy may preserve enough metadata to identify the official source file and enable later certification.

PART 252 — Updated Breakthrough Ladder

BREAKTHROUGH LEVEL	REQUIRED RECOVERY	EVIDENTIARY CONSEQUENCE
Level 1 — Metadata	Olowu Police incoming number; Ogunleye incoming number; Arase outgoing ref.; NDLEA N2 ref.; Kellum N4 ref.; NDLEA N5 internal ref.	opens an institutional record tree
Level 2 — Chain	enclosure/attachment schedule, dispatch register, receipt, file movement or CTC locator	shows what documents actually travelled and where
Level 3 — Annexure bridge	official/contemporaneous record explicitly naming **Annexure 2 / CAC search / Compass / RC 131287**	direct documentary bridge to the missing exhibit
Level 4 — Documentary recovery	scan/copy of Annexure 2 / Daily Trust Document D / equivalent agency copy	enables authentication analysis
Level 5 — Category A corporate upgrade	certified/CAC-originated July 23, 2002 search result or equivalent statutory filing	establishes the formal registry position at the relevant time

252.1 Category A remains narrow even at Level 5

If an authenticated CAC record ultimately shows Tinubu, Agbele and Akande formally recorded together in Compass in July 2002, that would establish the **registry fact**.

It would not by itself prove:

- continuous active joint management from 1992 to 2002;
- day-to-day participation by each director;
- criminal use of Compass;
- source of particular funds;
- a conscious false statement by Tinubu;
- or narcotics activity by the company.

Those would remain separate propositions requiring separate proof.

PART 253 — Negative Findings and Non-Upgrades From This Run

For evidentiary discipline, the following remain **unrecovered or unproven**:

- no original NDLEA N2 cover/verification letter;
- no NDLEA reference number;
- no DEA Lagos incoming/reference number;
- no original April 9, 2003 Kellum letter scan;
- no original N5 NDLEA opinion/assessment page;
- no authenticated NDLEA header, signature, stamp or pagination for the (a)–(l) material;
- no proven Tinubu-specific NDLEA watchlist/index entry;
- no authenticated Tinubu criminal indictment produced by the 2009 reproduction;
- no original Nigerian Compass page from February 17, 2009 recovered in this research set;
- no Police incoming number for Olowu's January 2003 petition;
- no Police incoming number for Ogunleye's January 30 request;
- no Arase outgoing reference number;
- no February 3, 2003 Daily Trust page 4;
- no authenticated Annexure 2;
- no Category A July 23, 2002 director structure yet.

The new findings therefore **expand and sharpen the recovery map**; they do not resolve the final evidentiary question.

PART 254 — Revised Immediate Recovery Priorities After Supplement XXIV

Priority A1 — NDLEA N2 pre-April-9 verification request

Recover the original:

NDLEA → DEA Lagos / LNCO cover letter or verification request

with special emphasis on:

- reference number;
- subject line;
- date;
- addressee;
- enclosure list;
- page count;
- routing notation;
- and any mention of Olowu / Compass / RC 131287 / annexures.

Priority A2 — NDLEA N5 post-Kellum opinion

Recover the complete document containing:

- the text before **"Former paragraph 6 above"**;
- the start of the opinion section;
- (a)–(l);
- the further note;
- the conclusion;
- header;
- reference;
- date;
- signatory;
- distribution list;
- attachments;
- and any operational follow-up instructions.

Priority B1 — Police P0/P1 incoming registry

Search separately for:

Sir Babatunde Abayomi / Tunde Olowu — petition — Jan. 16–17, 2003

and:

Abiodun Ogunleye / Alliance for Democracy — Jan. 30, 2003 — "Governor Bola Ahmed Tinubu Criminal Record" / screening request

Then cross-link either hit to:

SR.3000/IGPSEC/ABJ/VOL.24/287.

Priority B2 — Arase P4 + CTC backtrace

Recover:

- Arase outgoing reference;
- dispatch/enclosure register;
- attached search report identification;
- later CTC request and retrieval metadata;
- source file/jacket;
- folio location.

Priority C1 — Nigerian Compass article 10593

Search for the original newsroom/CMS/print object using:

"Tinubu ran heroin ring in US, says Drug Agency" Feb. 17, 2009 Hope Afoke Orivri Dotun Oladipo article ID 10593 Itemid 7966

Priority C2 — Daily Trust Document D

Recover:

Daily Trust — Feb. 3, 2003 — page 4

through:

- National Library of Nigeria Daily Trust Collection;
- Daily Trust publisher archive;
- microfilm;
- library binding;
- clipping archive;
- or contemporaneous institutional copy.

Priority C3 — External Nigerian Compass archive holdings

Query academic/newspaper collections that demonstrably preserve Nigerian Compass issues from 2009, including the Mainz Nigeria newspaper corpus, specifically for **Feb. 17–19, 2009**.

Bottom Line After Supplement XXIV

The central breakthrough from this run is structural rather than conclusive.

The NDLEA branch should no longer be conceptualized as one missing letter.

The surviving 2009 reproduction indicates a likely **verification packet** containing at least:

1. an NDLEA request or forwarding communication to DEA Lagos;
2. a DEA/DOJ-OIA verification step;
3. Andre W. Kellum's reported April 9, 2003 response;
4. and a later NDLEA internal opinion containing preceding numbered paragraphs, the complete (a)–(l) sequence, a further note and a conclusion.

At the same time, the Police branch can now be separated more cleanly:

Olowu's original petition is not the same thing as `/287`.

The better reconstruction is:

Olowu petition → later AD/Ogunleye screening request → IGP `/287` U.S. inquiry → Bonner response → Arase return package, with a still-unidentified incoming petition key and a still-unidentified Arase outgoing key.

The immediate investigation should therefore target **metadata before narrative**:

> **NDLEA N2 reference / enclosure list NDLEA N5 header / reference / signatory Police P0/P1 incoming register Arase P4 outgoing and CTC provenance**

The preservation route has also improved. The Nigerian Compass story can now be searched as a concrete CMS/newspaper object — **article 10593, Feb. 17, 2009, Hope Afoke Orivri / Dotun Oladipo** — while institutional newspaper collections provide additional physical recovery possibilities.

The evidentiary position remains disciplined:

> **Annexure 2 has not been recovered. The July 23, 2002 Compass director proposition remains a high-confidence, multi-source historical documentary proposition awaiting primary authentication.**

But the missing record is now surrounded by a more detailed and testable architecture than at any previous stage:

petition intake → agency forwarding → U.S. verification → agency opinion → Police screening correspondence → press preservation → later certified-copy survival.

The investigation is therefore no longer searching for an undefined "Tinubu file."

It is reconstructing **specific correspondence packets, register entries, dispatch records, enclosure schedules, source-file locators and archival copies** capable of leading directly back to:

Olowu petition → annexure inventory → Annexure 2 → CAC search → Compass Finance & Investment Company Limited → RC 131287.

That remains the principal recovery objective.

Supplement XXIV — Source / Recovery References

1. **Nairaland, Feb. 19, 2009 — near-contemporaneous full-text reproduction of Nigerian Compass / OnlineNigeria material** — preserves the complete reproduced NDLEA (a)–(l) sequence, "former paragraph 6 above," the reported further note/conclusion, and quoted Kellum/DEA-LNCO/DOJ-OIA language. Used for historical secondary-document structure and provenance, not as primary proof of every underlying allegation. https://www.nairaland.com/236662/ex-governor-bola-tinubu-drug

1. **Older Nairaland preservation of the Nigerian Compass original link/title metadata** — preserves the former Nigerian Compass article title, publication date, bylines, and CMS identifiers including article ID 10593 / Itemid 7966. https://www.nairaland.com/814535/code-conduct-tribunal-dismisses-tinubus/2

1. **Vanguard / AllAfrica, Feb. 10–11, 2003 — contemporaneous Police/AD screening correspondence account** — reports the Jan. 30 Ogunleye request, IGP correspondence under SR.3000/IGPSEC/ABJ/VOL.24/287, Bonner response, Arase return letter/search attachment, and separately identifies Olowu as petitioner to the IGP. https://allafrica.com/stories/200302110527.html

1. ***Fawehinmi v. Inspector-General of Police and 2 Others*, SC 201/2000, [2002] NGSC 17** — primary judicial anchor for the distinction between gubernatorial immunity and investigative power; already incorporated in Part 13.

1. **National Library of Nigeria — National Repository / Daily Trust Collection** — institutional archive route for the Feb. 3, 2003 Daily Trust issue and page-4 Document D recovery target. https://nigeriareposit.nln.gov.ng/collections/ed44f193-e716-4d5a-a018-2632a6b7ce19

1. **Johannes Gutenberg University Mainz — Institute of Anthropology and African Studies, Nigeria newspaper archive/catalogue** — external academic preservation route containing identified Nigerian Compass material from 2009; target inquiry is whether Feb. 17–19, 2009 material survives outside the exposed thematic catalogue. https://www.blogs.uni-mainz.de/fb07-ifeas/files/2019/07/Nigeria.pdf

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SUPPLEMENT XXV — OIA as a Third Government File Tree, Historical Mutual-Assistance Architecture, and the 2023 Police Reverse-Retrieval Route

> **Scope note (added August 25, 2026):** This supplement records a further narrowing of the post-Supplement-XXIV recovery strategy. The most important new finding is institutional rather than accusatory: the U.S. Department of Justice Office of International Affairs ("OIA") can now be treated as a distinct historical records environment rather than merely as an unidentified consultation point inside the reported NDLEA → DEA Lagos verification chain. Official DOJ/OIG and NARA material establishes that OIA maintained electronic and paper tracking architecture for international mutual-assistance and related evidence matters before April 2003, including structured metadata fields capable of carrying the type of identifiers now being sought.
>
> **Methodological rule:** No Tinubu-specific OIA control number, Oracle record, scanned OIA document, Mutual Legal Assistance Treaty request, Foreign Number, DOJ Number, caption, case remark, or assignment-history entry has yet been recovered. The official OIA records architecture is **Category A as an institutional fact**. Any proposition that the reported April 2003 Tinubu/NDLEA/DEA matter was actually opened, indexed, migrated, or preserved in that system remains a **document-recovery hypothesis until the Tinubu-specific OIA record is located**.
>
> **Separate Police rule:** The new 2023 litigation lead is also a recovery route rather than proof of the contents of any missing Police file. The present record supports searching for a subpoena/application/retrieval/certification trail that may reveal where RA8/RA9 were located in Police custody; the actual subpoena return, Police compliance file, retrieval note, jacket/folio locator, or certification workpaper has not yet been recovered.

PART 255 — OIA Must Now Be Treated as a Third Government File Tree

Supplement XXIV reconstructed the reported agency sequence as a multi-document packet:

Olowu petition → NDLEA processing → NDLEA → DEA Lagos / LNCO verification request → DEA Lagos → DOJ Office of International Affairs → reported Andre W. Kellum response, April 9, 2003 → later NDLEA opinion / assessment

The earlier research treated OIA principally as a point inside that chain.

Official DOJ records now justify a stronger and more useful institutional model:

> **OIA was itself a structured records environment capable of opening, tracking, assigning, updating and retaining international mutual-assistance and related evidence matters.**

This does **not** prove that the Tinubu-related verification was entered into OIA's tracking system.

It does mean that the U.S. side of the reported 2003 verification chain has a recoverable records architecture independent of:

- the Nigerian Police;
- NDLEA;
- DEA Lagos;
- the Nigerian press;
- and the Olowu petition itself.

The investigation therefore now has at least three government record trees capable of producing a machine-readable or registry-style join key:

1. **Nigeria Police**
2. **NDLEA / DEA Lagos**
3. **DOJ Office of International Affairs**

PART 256 — DOJ/OIG Confirms OIA's Africa and Non-Treaty Evidence Functions Before April 2003

256.1 OIA's role was broader than formal treaty traffic

A DOJ Office of the Inspector General review published in 2002 described OIA as the Criminal Division component responsible for international extradition and evidence-assistance matters.

The review is important for two reasons.

First, OIA handled requests under formal mutual legal assistance treaties.

Second, it also handled international evidence requests that did **not** necessarily arise under a treaty.

That distinction materially affects the Tinubu/NDLEA reconstruction.

The surviving historical reproduction of the Kellum material describes:

NDLEA → DEA Lagos / LNCO → OIA

It does not identify a formal diplomatic or Attorney-General-transmitted MLAT request.

Accordingly, the absence of a proven formal treaty request does **not** by itself make OIA involvement institutionally implausible.

256.2 Africa was inside a defined OIA geographical team

The same 2002 OIG material describes OIA's geographical organization and places Africa within **Team I — United Kingdom / Africa**.

This supplies a concrete internal routing target.

If a 2003 matter was formally opened or assigned, the historical records may contain:

- Team assignment;
- attorney assignment;
- paralegal assignment;
- geographic assignment history;
- or case remarks linked to the Africa portfolio.

256.3 Evidentiary consequence

The defensible formulation is now:

> **Official DOJ material establishes that, before the reported April 2003 Kellum response, OIA possessed both the institutional jurisdiction and the geographical team structure to handle an international Nigeria-related evidence-verification matter, including matters not necessarily transmitted as formal MLAT requests. This does not establish that the Tinubu-related matter was actually entered into OIA's system.**

PART 257 — OIA Had an Electronic Mutual-Assistance Tracking System Long Before 2003

257.1 Oracle architecture predates the reported Kellum chain

The 2002 DOJ/OIG material reports statistics from OIA's electronic mutual-assistance tracking environment and includes data reaching back into the 1990s.

This is important because it eliminates a weak recovery assumption:

> The search does **not** depend on a modern database having retroactively imported a previously unstructured 2003 paper matter.

An electronic tracking architecture already existed before the reported April 2003 verification.

257.2 2002 file-by-file cleanup and updating

DOJ's FY2002 reporting further states that OIA personnel undertook a major review of its extradition and mutual-assistance files.

The exercise included:

- review of old matters;
- closing thousands of inactive cases;
- updating status information;
- improving data quality;
- and updating the Oracle-based system.

The timing is unusually relevant.

The reported NDLEA/DEA/OIA verification occurred immediately after this records-cleanup period.

257.3 What this does and does not establish

This establishes:

- a historical OIA electronic tracking environment;
- institutional use before April 2003;

- systematic file review immediately before the relevant period.

It does **not** establish:

- that every incoming inquiry was entered;
- that every paper document was scanned;
- that every Nigeria/DEA communication received a separate case;
- or that a Tinubu-related entry survives today.

PART 258 — NARA Records Schedule Identifies the Fields That Could Solve the Case

A later official NARA records schedule for OIA's **Mutual Legal Assistance Tracking System** provides the most useful technical recovery map found in this run.

The schedule identifies structured data fields and associated record types that can include information such as:

- **Control Number**
- **Caption**
- **Public Official**
- received/open dates
- request type/description
- **Inquiry Only**
- country information
- assigned attorney/paralegal
- foreign-party information
- **Foreign Number**
- **DOJ Number**
- U.S. Attorney / docket information
- subject codes
- agency codes
- **Agent**
- agent/contact information
- **Case Remarks**
- **Assignment History**
- and associated/scanned documents.

258.1 Why these fields matter

The investigation previously depended heavily on locating:

the missing NDLEA reference number.

That remains a major target.

But the OIA schema creates several independent substitute join keys.

A Tinubu-related OIA record, if it exists, could potentially identify:

- the Nigerian originating reference;
- the DEA/LNCO agent;
- the U.S. case number;
- the subject/caption;
- the foreign request number;
- the DOJ control number;
- or comments describing what was being verified.

258.2 Highest-value OIA fields for this investigation

The strongest current search targets are:

OIA FIELD	POTENTIAL VALUE
Control Number	Primary internal join key
Caption	Could identify Tinubu, NDLEA, or the subject of the inquiry
Public Official	Potentially relevant because Tinubu was a sitting governor
Inquiry Only	Could capture a non-formal verification request
Foreign Number	Could preserve the missing NDLEA/DEA reference
DOJ Number	Independent U.S. join key
Agency / Agent	Could identify DEA / Andre W. Kellum
Case Remarks	Could summarize the verification request
Assignment History	Could identify OIA personnel and processing sequence
Scanned/associated records	Could preserve forwarded documents or correspondence

258.3 Category rule

The existence of these fields is an official records-system fact.

Their Tinubu-specific contents remain unknown.

PART 259 — "Inquiry Only" Materially Broadens the OIA Search Standard

One of the most important individual fields in the OIA records architecture is:

Inquiry Only

This matters because the reported Kellum chain may have been a law-enforcement verification request rather than a full formal MLAT matter.

The previous search question:

> **Was there a Tinubu MLAT?**

is therefore too narrow.

The better question is:

> **Did OIA open, record, route, annotate or preserve any mutual-assistance, inquiry-only, international-evidence, verification or related matter concerning Bola Ahmed Tinubu, NDLEA, DEA Lagos/LNCO, Andre W. Kellum, the 1993 N.D. Illinois forfeiture proceeding, or the supporting U.S. court documents during the relevant 2003 period?**

This formulation avoids prematurely assigning a legal mechanism that has not yet been established.

PART 260 — A Negative OIA Search Would Not Be Conclusive

260.1 Later OIG review identifies data-quality limits

A later DOJ-OIG audit continued to describe OIA's older Oracle environment as a **legacy Oracle database**.

The audit also reported limitations in the consistency of historical case-assistance data, especially for older periods.

260.2 Evidentiary asymmetry

This creates an important methodological asymmetry.

A positive historical hit could be highly probative because it could supply:

- a Control Number;
- caption;
- agent;
- Foreign Number;
- date;

- remarks;
- or document locator.

But a negative modern search would be substantially weaker.

Therefore:

> **Positive OIA hit ≠ automatically proof of every underlying allegation, but potentially a major archival breakthrough.**

and:

> **No OIA hit ≠ proof that the reported 2003 consultation never occurred.**

The dataset's own documented historical limitations prevent that inference.

260.3 Dossier rule going forward

No future search result should use a "no record found" response from one OIA electronic system as categorical proof that:

- no OIA contact occurred;
- no paper file existed;
- no DEA consultation occurred;
- or no international verification took place.

Any negative result must be checked against:

- paper files;
- legacy-system coverage;
- agency-controlled pre-accessioned records;
- DEA correspondence;
- and related DOJ systems.

PART 261 — OIA's Permanent Records Status Changes the Custody Strategy

The NARA schedule classifies the master mutual-assistance records as **permanent records**.

That is important but must be interpreted correctly.

Permanent does not mean:

> the complete 2003 file is already open in a public NARA reading room.

Records schedules can provide for lengthy agency retention, pre-accession arrangements, later transfer, or delayed public availability.

The practical recovery sequence should therefore begin with:

1. **DOJ Criminal Division / OIA historical records**
2. OIA legacy Oracle / successor data
3. agency-controlled or pre-accessioned historical files
4. related DEA/LNCO correspondence
5. NARA only after the precise custody status is established

This is more efficient than assuming the 2003 matter has already been transferred into an openly searchable archival accession.

PART 262 — The U.S.–Nigeria MLAT Entered Into Force Two Days Before the Olowu Petition

262.1 Chronology

A striking temporal fact emerged during this run.

The bilateral **Treaty Between the Government of the United States of America and the Government of the Federal Republic of Nigeria on Mutual Legal Assistance in Criminal Matters** entered into force on:

January 14, 2003.

The Olowu petition is associated with:

January 16, 2003.

That places the reported 2003 NDLEA/DEA/OIA verification sequence immediately after the bilateral assistance treaty became operational.

262.2 What this establishes

It establishes that a new bilateral mutual-assistance framework existed during the relevant period.

262.3 What it does not establish

The surviving Kellum reproduction does **not** establish that:

- Olowu's petition was converted into a formal MLAT request;
- the Nigerian Attorney-General transmitted the request;
- the matter was assigned an MLAT number;
- or OIA handled the verification specifically under the new bilateral treaty.

OIA also handled non-treaty evidence matters.

Therefore the temporal proximity is relevant context, not proof of routing.

262.4 Correct formulation

> **The U.S.–Nigeria MLAT had entered into force immediately before the January–April 2003 verification period, creating a formal bilateral assistance framework. The presently reconstructed NDLEA → DEA Lagos → OIA chain does not establish that the Tinubu verification was processed under that treaty, and the OIA records show that non-treaty evidence-assistance channels also existed.**

PART 263 — Historical UN Competent-Authority Directories Become a New Primary-Source Target

A second legal-routing question can now be tested against a concrete historical primary source.

The United Nations published annual directories identifying **Competent National Authorities under the International Drug Control Treaties**.

Two relevant publications have now been specifically identified:

- **ST/NAR.3/2002/1**
- **ST/NAR.3/2003/1**

These directories include competent-authority information relevant to international drug-control cooperation and, depending on the treaty provision, mutual legal assistance.

263.1 Why the Nigeria entry matters

The core historical question is:

> **Which Nigerian authority was officially listed during 2002/2003 as competent for the relevant Article 7 / mutual-legal-assistance function?**

Possible outcomes would materially affect interpretation.

If the historical directory identifies NDLEA or a named NDLEA function, that would strengthen the institutional plausibility of the reported NDLEA-originated assistance route.

If it identifies only the Attorney-General / Federal Ministry of Justice for that function, the reported DEA-Lagos route may be better understood as:

- informal verification;
- police-to-police / law-enforcement assistance;
- evidence authentication;
- or a non-treaty OIA inquiry,

rather than a formal treaty request.

263.2 Present status

The publications themselves are identified.

The exact historical Nigeria entry has **not yet been recovered and authenticated in this research set**.

No modern competent-authority listing should be substituted for the 2002/2003 entry.

PART 264 — Official U.S. Mission Records Independently Anchor Both Bonner and Kellum in Nigeria

An official U.S. State Department Office of Inspector General mission inspection from the relevant period provides an important independent personnel/geography cross-check.

The official mission material identifies:

- **Michael Bonner** in the FBI/Legal Attaché environment; and
- **Andre W. Kellum** in the DEA environment.

This matters because the two men appear in two different reconstructed 2003 tracks.

Police route

IGP / Nigeria Police → Michael H. Bonner / FBI Legal Attaché

NDLEA route

NDLEA → Andre W. Kellum / DEA Lagos

264.1 What this adds

The names and institutional placements are no longer dependent solely on Tinubu-related reporting.

They fit independently into the official U.S. mission structure in Nigeria.

264.2 What this does not add

This does **not** independently authenticate:

- the exact Bonner Tinubu letter;
- the exact Kellum Tinubu response;
- any statement attributed to either officer in later reproductions.

It authenticates the **personnel geography**, not the specific missing documents.

PART 265 — Bello Lafiaji Is Independently Anchored as NDLEA Chairman in the Immediate April 2003 Window

A contemporaneous United Nations Commission on Narcotic Drugs record identifies **Bello Lafiaji** as Chairman/Chief Executive of Nigeria's NDLEA in April 2003.

The timing falls within days of the reported April 9 Kellum response.

265.1 Evidentiary value

This independently anchors:

- Lafiaji's identity;
- his leadership role;
- the agency;
- and the exact historical period.

265.2 New but secondary archive route

The timing also creates a limited new retrieval lead:

NDLEA chairman briefing material / Nigerian CND delegation papers / April 2003 international-cooperation briefings.

A senior delegation file could theoretically summarize active international drug-enforcement or cooperation matters.

No Tinubu reference has been located in such material.

Accordingly this is a **retrieval lead only**, not evidence that Tinubu was discussed in the Vienna/CND documentation.

PART 266 — Police Tree Gains a 2023 Reverse-Retrieval Branch

Supplement XXIV already identified a potentially powerful archival method:

> trace the later certified-copy process backward to the historical Police source file.

The present run makes that strategy more concrete.

Reporting and litigation material from the 2023 presidential-election proceedings indicates that the APC side contemplated or sought renewed compulsory production through the **Inspector-General of Police** for the historical correspondence.

That creates a new target:

2023 subpoena/application/production/retrieval trail

rather than only the original 2003 registry.

266.1 Revised Police model

The Police file tree should now be represented as:

NODE	RECONSTRUCTED RECORD	PRESENT STATUS
P0	Olowu petition / incoming registration	reference unknown
P1	Ogunleye / Alliance for Democracy request, Jan. 30, 2003	incoming reference unknown
P2	IGP → U.S. inquiry	**SR.3000/IGPSEC/ABJ/VOL.24/287**
P3	Bonner / U.S. response, Feb. 4, 2003	historically reproduced / later litigated
P4	Solomon Arase → AD response + attached search report	outgoing reference unknown
P5	RA8/RA9 certified/exhibit survival in 2023 litigation	judicial/litigation custody anchor
P6	**2023 subpoena / application / Police retrieval / certification / compliance trail**	new high-value recovery target

266.2 Critical limitation

The actual:

- subpoena;
- Police return;
- compliance memorandum;
- retrieval note;
- certification workpaper;
- source-jacket locator;
- folio locator;

has **not yet been recovered**.

Therefore the dossier should not state that a specific subpoena definitively caused Police to retrieve `/287`.

The correct proposition is narrower:

> **The 2023 litigation record creates a plausible and document-specific reverse-retrieval route through any subpoena/application and Police production process used to obtain or attempt to obtain the 2003 materials.**

PART 267 — Why the 2023 Reverse-Archive Route Could Be More Valuable Than a Direct 2003 Search

A certified copy or litigation exhibit normally requires a source.

If Police personnel retrieved RA8/RA9 or related correspondence in 2023, the administrative process may have generated one or more of:

- request letter;

- subpoena;
- legal-department forwarding memo;
- registry search instruction;
- file-location note;
- folio reference;
- certification worksheet;
- copy request;
- dispatch entry;
- litigation liaison record;
- response/return to the court or party.

Any one of those could contain the information now missing from the public record:

Where did Police physically or electronically find the February 2003 correspondence?

A hypothetical example of the kind of locator that would transform the investigation would be:

IGP Secretariat / Vol. 24 / folio X / related petition file Y

The dossier does **not** currently possess such a locator.

But P6 is now one of the most rational Police recovery paths because it attacks the problem from the most recent documented point of custody backward.

PART 268 — `/287` Remains an Outgoing-Correspondence Key, Not the Proven Olowu Petition Number

The contemporaneous Police chronology remains important to prevent a false merge.

The historical reporting distinguishes:

- Olowu as the petitioner;
- Ogunleye / Alliance for Democracy as the Jan. 30 screening-request route;
- the IGP's Feb. 3 outgoing U.S. inquiry under **SR.3000/IGPSEC/ABJ/VOL.24/287**;
- the Bonner response;
- and the Arase return package.

This continues to support the stronger archival model:

> **Olowu P0 should be searched independently from `/287`.**

The investigation should not assume that the original Olowu petition carried the `/287` identifier.

Instead the objective remains:

Find P0 or P1 incoming reference → cross-link to P2 `/287` → identify P4/P5/P6 retrieval/certification metadata.

PART 269 — OIA Does Not Need to Hold Annexure 2 to Lead Back to Annexure 2

This distinction is critical.

The reported Kellum text indicates that NDLEA forwarded **U.S. court material** for verification.

At present, the strongest reconstruction is that the materials sent to DEA/OIA were probably related to:

- the U.S. forfeiture proceedings;
- the Moss materials;
- or other U.S. records requiring authentication.

There is **no evidence yet** that the CAC document identified as **Annexure 2** itself was sent to OIA.

That does not reduce the value of the OIA route.

An OIA record could still preserve:

- the NDLEA covering letter;

- the Nigerian sender's reference number;
- subject/caption;
- agency name;
- attachment description;
- request wording;
- DEA agent identity;
- case remarks;
- or the U.S. docket number.

Any one of those could lead back to the NDLEA master file.

The NDLEA master file, in turn, may contain the complete Olowu petition and Annexure inventory.

Therefore:

> **OIA does not need to possess Annexure 2 itself to provide the identifier that leads back to the Nigerian file containing Annexure 2.**

This is the principal strategic value of Government Tree C.

PART 270 — Three-Government-Tree Join Model

The investigation should now be organized around cross-system joins rather than isolated searches.

Tree A — Nigeria Police

Olowu / Ogunleye incoming records ↔ SR.3000/IGPSEC/ABJ/VOL.24/287 ↔ Bonner response ↔ Arase return package ↔ RA8/RA9 ↔ 2023 retrieval/certification trail

Tree B — NDLEA / DEA Lagos

Olowu petition received ↔ NDLEA internal processing ↔ NDLEA forwarding/reference number ↔ DEA Lagos / Andre W. Kellum ↔ reported April 9, 2003 response ↔ NDLEA post-Kellum opinion (a)–(l)

Tree C — DOJ Office of International Affairs

DEA/LNCO inquiry or assistance contact ↔ potential **OIA Control Number ↔ Caption / Public Official / Inquiry Only ↔ Foreign Number / DOJ Number ↔ Agency / Agent ↔ Case Remarks / Assignment History** ↔ associated/scanned documents ↔ response back through DEA Lagos

Strategic principle

A breakthrough in any one tree should immediately be cross-searched against the other two.

Examples:

OIA Foreign Number found → search NDLEA correspondence.

NDLEA reference found → search OIA Foreign# / Case Remarks.

Police source-jacket reference found → search for Olowu incoming petition and annexure references.

The investigation no longer depends on a single archival doorway.

PART 271 — Updated Machine-Readable Recovery Signature

The strongest combined identifier set after this run is:

Person / political subject

Bola Ahmed Tinubu Sir Babatunde Abayomi Olowu / Sir Tunde Olowu Abiodun Ogunleye Bello Lafiaji Andre W. Kellum Michael H. Bonner Solomon Arase

Police

SR.3000/IGPSEC/ABJ/VOL.24/287 Governor Bola Ahmed Tinubu Criminal Record AD screening RA8 RA9 certified true copy subpoena Inspector-General of Police retrieval folio attachment / search report

NDLEA / DEA

April 9, 2003 above referenced matter aforementioned request DEA Lagos Lagos Nigeria Country Office / LNCO NDLEA opinion former paragraph 6 above (a)–(l) further note conclusion

OIA

Office of International Affairs Team I / UK-Africa Mutual Legal Assistance Inquiry Only Control Number Caption Public Official Foreign Number / Foreign# DOJ Number / DOJ# Agency / Agent Andre W. Kellum Case Remarks Assignment History Nigeria

U.S. case identifiers

93 C 4483 United States v. Funds in Account No. 263226700 et al. 263226700 Compass Finance & Investment Company Limited

Corporate target

Compass Finance & Investment Company Limited RC 131287 Annexure 2 CAC Abuja July 23, 2002 Document D / Daily Trust page 4

Historical legal-routing target

ST/NAR.3/2002/1 ST/NAR.3/2003/1 Nigeria competent authority Article 7 Mutual Legal Assistance

PART 272 — Evidentiary Upgrade Register After the OIA / Police Reverse-Retrieval Run

PROPOSITION	PRESENT ASSESSMENT
OIA handled international mutual-assistance and related evidence matters before April 2003	**Established / official DOJ-OIG**
OIA handled non-treaty evidence-assistance matters as well as treaty matters	**Established / official DOJ-OIG**
Africa was within a defined OIA geographical team	**Established / official DOJ-OIG**
OIA used an electronic mutual-assistance tracking environment before 2003	**Established**
Historical OIA data extended into the 1990s	**Established**
OIA undertook a major file/status cleanup in FY2002	**Established / DOJ annual reporting**
The OIA MLA system contains fields such as Control Number, Caption, Foreign#, DOJ#, Agency/Agent, Case Remarks and Assignment History	**Established as records-system architecture / NARA schedule**
The OIA schema includes an "Inquiry Only" field	**Established as records-system architecture**
Associated/scanned documents can exist in the OIA master record environment	**Established as records-system architecture**
A Tinubu/NDLEA/Kellum OIA matter was actually opened in 2003	**Not yet established**
A Tinubu-specific OIA Control Number has been recovered	**No**
An OIA Foreign# matching an NDLEA reference has been recovered	**No**
A negative Oracle search would prove no 2003 matter existed	**No — historical data limitations make that unsafe**
U.S.–Nigeria MLAT was in force during the Jan.–Apr. 2003 period	**Established**
The reported Kellum verification was processed under that MLAT	**Not established**
Historical UN competent-authority publications capable of testing the routing question are identified	**Established**
Exact Nigeria 2002/2003 Article-7 authority has been recovered from those historical publications	**Not yet**
Bonner and Kellum are independently anchored in the relevant U.S. mission/law-enforcement environment	**Officially corroborated personnel geography**
Lafiaji is independently anchored as NDLEA chairman in April 2003	**Official contemporaneous corroboration**
2023 litigation creates a plausible Police subpoena/retrieval route	**Strong recovery lead**
Actual 2023 Police subpoena return / compliance / retrieval note has been recovered	**No**
`/287` is proven to be Olowu's original petition number	**No**
Annexure 2 has been recovered	**No**

PROPOSITION	PRESENT ASSESSMENT
July 23, 2002 director proposition is Category A	**No — primary authentication remains outstanding**

PART 273 — Highest-Value Recovery Sequence After Supplement XXV

The next research should remain narrow and should prioritize **identifiers capable of opening entire record trees**.

Priority 1 — OIA historical matter identification

Search for any 2003 OIA matter using combinations of:

- Bola Ahmed Tinubu;
- Nigeria;
- NDLEA;
- DEA Lagos / LNCO;
- Andre W. Kellum;
- Bello Lafiaji;
- 93 C 4483;
- account 263226700;
- Compass Finance & Investment Company Limited;
- Control Number;
- Caption;
- Inquiry Only;
- Foreign Number;
- DOJ Number;
- Agency/Agent;
- Case Remarks.

Desired breakthrough: any OIA matter number or metadata record that can be cross-linked back to NDLEA or DEA Lagos.

Priority 2 — Historical UN competent-authority entry

Recover the **Nigeria entry** from:

ST/NAR.3/2002/1

and, if necessary:

ST/NAR.3/2003/1

Determine:

- listed authority;
- ministry/agency;
- address;
- treaty article/function;
- communication channel;
- effective date.

Desired breakthrough: define the historically correct formal routing environment for Nigerian drug-control mutual legal assistance in early 2003.

Priority 3 — 2023 Police subpoena / retrieval / certification chain

Recover:

- application for subpoena;
- issued subpoena, if any;
- service on IGP/Police;

- Police response;
- production schedule;
- RA8/RA9 certification material;
- source-file reference;
- registry/folio locator;
- legal-department correspondence;
- CTC request history.

Desired breakthrough: identify the physical or electronic 2003 Police source file from which the historical letters were retrieved or certified.

Priority 4 — NDLEA/OIA crosswalk

Once any OIA identifier is recovered, immediately test whether it contains or maps to:

- NDLEA reference number;
- DEA Lagos incoming number;
- attachment description;
- sender reference;
- document date;
- Olowu petition reference.

Priority 5 — Return to Annexure 2

Every recovered government identifier should ultimately be tested against:

Olowu petition → annexure inventory → Annexure 2 → CAC search → Compass Finance & Investment Company Limited → RC 131287

PART 274 — What This Run Changes in the Recovery Theory

Before Supplement XXV, the principal archival theory was:

> **Open either the Police tree or the NDLEA/DEA tree far enough to recover an identifier leading back to the Olowu package.**

After this run, that model is too narrow.

The stronger formulation is:

> **The investigation now has three government file trees capable of yielding independent identifiers: Nigeria Police, NDLEA/DEA Lagos, and DOJ/OIA. The first usable registry, control, foreign, DOJ, dispatch, subpoena, certification, attachment or case identifier recovered from any one tree should be used immediately to cross-search the other two.**

That is the central methodological advance.

The investigation no longer needs to recover the missing Nigerian master document first.

A U.S. OIA control record could expose the NDLEA sender reference.

A 2023 Police certification record could expose the 2003 Police source jacket.

An NDLEA cover letter could expose the OIA or DEA routing identifier.

Any of those could lead back to:

Olowu → petition file → annexure inventory → Annexure 2.

Bottom Line After Supplement XXV

This run does not recover Annexure 2.

It does not authenticate the reported Kellum letter.

It does not establish that Tinubu was the subject of a formal U.S.–Nigeria MLAT request.

It does not establish that OIA created a Tinubu-specific Oracle matter.

And it does not establish that the 2023 Police litigation process definitively retrieved `/287` through a particular subpoena.

What it does establish is more useful for the next phase:

1. **OIA had a real historical case-tracking and records architecture before April 2003.**
2. **That architecture was capable of preserving the exact classes of identifiers now missing from the NDLEA/DEA reconstruction.**
3. **The system was not limited to formal treaty requests, making a non-MLAT verification route institutionally plausible.**
4. **The U.S.–Nigeria MLAT nevertheless entered into force immediately before the relevant 2003 chronology and must be kept as a separate routing possibility rather than assumed.**
5. **Historical UN directories have been identified that can resolve the contemporaneous Nigerian competent-authority question.**
6. **Bonner, Kellum and Lafiaji are independently anchored to the correct institutions and period.**
7. **The Police search can now be attacked backward through the 2023 litigation/certification environment rather than only forward from 2003.**

The documentary objective remains unchanged:

> **Recover an authenticated record capable of establishing the July 2002 CAC registry position of Compass Finance & Investment Company Limited, RC 131287.**

But the route to that objective is now wider and more precise.

The investigation should no longer ask only:

> **Where is Annexure 2?**

It should ask:

> **Which Police, NDLEA, DEA or OIA identifier will reveal the file that carried the petition, its enclosure schedule, or the documents used to verify it?**

The file tree is becoming more important than the allegation.

And the next breakthrough is increasingly likely to be an **identifier before it is a document**.

Supplement XXV — Source / Recovery References

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1. **U.S. Department of Justice — FY2002 Annual Report / Appendix B** — reports OIA's major review of extradition and mutual-assistance files and updating of the Oracle system. https://www.justice.gov/archive/ag/annualreports/pr2002/AppendixB.htm

1. **National Archives and Records Administration — Records Schedule DAA-0060-2012-0015** — official description of OIA Mutual Legal Assistance Tracking System data fields, associated/scanned records and permanent disposition. https://www.archives.gov/files/records-mgmt/rcs/schedules/departments/department-of-justice/rg-0060/daa-0060-2012-0015_sf115.pdf

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1. **U.S. Department of State — International Narcotics Control / treaty-status material** — source for the January 14, 2003 entry into force of the U.S.–Nigeria Mutual Legal Assistance Treaty. https://2009-2017.state.gov/j/inl/rls/nrcrpt/2002/html/17950.htm

1. **United Nations — Competent National Authorities under the International Drug Control Treaties, ST/NAR.3/2002/1** — identified historical primary-source target for Nigeria's competent-authority entry during the relevant period. https://shop.un.org/product/1899?v=2123

1. **United Nations Digital Library — ST/NAR.3/2003/1** — subsequent annual competent-authority directory and comparison target. https://digitallibrary.un.org/record/519961

1. **United Nations Commission on Narcotic Drugs — 2003 documentation** — contemporaneous UN material referencing the competent-authority directory and providing an institutional anchor for the April 2003 drug-control environment. https://digitallibrary.un.org/record/489773/files/E_CN.7_2003_1-AR.pdf

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1. **Vanguard / AllAfrica, Feb. 10–11, 2003** — contemporaneous reconstruction of the Ogunleye/AD → IGP `/287` → Bonner → Arase screening correspondence and separate reference to Olowu as petitioner. https://allafrica.com/stories/200302110527.html

1. **Supplement XXIV Nigerian Compass / OnlineNigeria / Nairaland preservation chain** — retains the reported Kellum/DEA-LNCO/OIA language and NDLEA (a)–(l) structure; remains secondary-document evidence pending recovery of the original agency records. https://www.nairaland.com/236662/ex-governor-bola-tinubu-drug

SUPPLEMENT XXVI — RA8/RA9 POLICE-CERTIFICATION BREAKTHROUGH, ARTICLE-7 DIRECTORY CORRECTION, AND OIA IDENTIFIER-SEARCH REFINEMENT

> **Added August 25, 2026.** This supplement preserves Supplement XXV unchanged and records several important upgrades and corrections arising from a targeted three-track run: **(1) the 2023 Police/RA8–RA9 provenance chain, (2) the historically correct UN competent-authority record series for Articles 7/17, and (3) the unresolved OIA historical matter-number search.**
>
> **Evidentiary rule remains unchanged:** judicial findings and official institutional records are distinguished from party pleadings, press reproductions, archival leads and investigative inferences. A later certified copy can establish official custody and copy authenticity without independently proving the substantive truth of every statement contained in the underlying correspondence.

PART 275 — Executive Finding: Two File Trees Narrowed, One Remains Closed

This run did not recover **Annexure 2**, an OIA Control Number, the NDLEA N2 reference, or the actual face/reverse scans of PEPC exhibits **RA8 and RA9**.

It nevertheless produced two significant archival advances:

1. the Presidential Election Petition Court record itself provides a substantially stronger judicial anchor for **Nigeria Police custody and certification of RA8/RA9**; and
2. the historically correct UN record series for the Article-7/17 competent-authority inquiry has now been identified as **ST/NAR.3/2002/2**, not merely the broader annual directory previously prioritized in Supplement XXV.

The OIA track remains important but did **not** yield a Tinubu-specific Control Number, Caption, Foreign Number, DOJ Number or Kellum-linked matter identifier in publicly indexed material.

The practical result is therefore asymmetric:

- **Police:** materially narrowed;
- **UN routing:** materially corrected and narrowed;
- **OIA:** structurally mapped but still case-number blind.

PART 276 — Judicial Upgrade: RA8 and RA9 Were Treated as Nigeria Police Records in Police Custody

276.1 What the PEPC decision adds

The published Nigerian Weekly Law Reports version of *Obi v. INEC (No. 1)* contains a passage that goes materially beyond press descriptions of the 2003 correspondence.

In addressing the petitioners' objection to the custody and admissibility of exhibits **RA8** and **RA9**, the court described:

- **RA8** as the Inspector-General of Police inquiry to the United States Embassy/Consular side concerning whether Bola Tinubu had a U.S. criminal record; and
- **RA9** as the U.S. Embassy response to that Police inquiry.

Most importantly, the court stated that both letters formed part of the **records of the Nigeria Police** and treated the **Nigeria Police Force certification** as confirmation that RA8 and RA9 were true copies of documents in Police custody.

276.2 Evidentiary classification

This is a stronger proposition than the previous working formulation that the letters had merely survived into later litigation.

The present classification should therefore be:

> **Category A / judicially recorded custody-and-certification fact:** the PEPC record treated RA8 and RA9 as Nigeria Police public records and accepted Nigeria Police certification as confirmation that the tendered exhibits were true copies of documents held in Police custody.

276.3 What this does not establish

This upgrade must remain narrow.

Police certification of RA8/RA9 does **not** independently establish that:

- every factual statement in the Bonner letter was complete;

- the NCIC search was capable of detecting civil forfeiture, intelligence or non-NCIC investigative files;
- the Police had independently investigated the underlying 1993 forfeiture materials;
- Olowu's original petition was located in the same file jacket;
- `/287` was Olowu's incoming petition number;
- or the Police certification authenticates any separate NDLEA/Kellum material.

Certification proves the **copy/custody proposition**, not the correctness of every substantive conclusion later drawn from the correspondence.

PART 277 — The Police Question Has Changed: From "Did the Records Survive?" to "Which Source File Was Certified?"

Before this run, the reverse-retrieval theory was:

> **If RA8/RA9 were certified in 2023, the certification process may point back to the 2003 source jacket.**

After the judicial wording now located, the theory can be sharpened:

> **RA8/RA9 were judicially treated as Police records in Police custody and as Police-certified copies. The immediate archival task is therefore to identify the certification metadata and source locator used by the Nigeria Police Force.**

The highest-value missing fields are now:

- certifying officer name;
- rank;
- unit/department;
- certification date;
- certification endorsement/reference;
- source-file reference;
- volume number;
- folio/page number;
- registry location;
- CTC application/request number;
- requester/applicant;
- payment/receipt reference, if any;
- date of Police retrieval;
- dispatch/collection record;
- legal-department or Force Headquarters covering correspondence.

A single recovered **source-file / volume / folio locator** would be more valuable than another dozen secondary stories repeating the contents of RA8 and RA9.

PART 278 — July 5, 2023 Procedural Sequence: RA8/RA9 Were Tendered From the Bar and Then Identified by RW2

278.1 Court-record sequence

The published judgment records that the respondents **tendered RA8 and RA9 from the Bar** and then called **RW2, Senator Michael Opeyemi Bamidele**, to identify the exhibits as documents referred to in his April 12, 2023 witness statement.

Contemporaneous live-court reporting from July 5, 2023 is consistent with that sequence: the Police letter and U.S. Embassy reply were tendered and marked RA8/RA9, after which Bamidele was called and later identified the documentary series referred to in his witness statement.

278.2 Archival consequence

The publicly visible sequence does **not** look like a simple production event in which an IGP/Police witness appeared pursuant to subpoena, brought the Police file and tendered the documents directly from official custody.

The visible sequence is instead more consistent with:

respondents already possess copies → counsel tenders RA8/RA9 → court admits exhibits → RW2 identifies them by reference to his earlier witness statement

278.3 Necessary caution

This does **not** prove that no subpoena was issued, served or complied with behind the scenes.

A subpoena could theoretically have been used to obtain the documents before tendering without the producing official ultimately appearing as a witness.

The correct finding is narrower:

> **No publicly recovered subpoena return, service proof, Police compliance schedule or producing-witness record has yet been located that explains how the Police-certified RA8/RA9 copies physically reached the respondents before tendering.**

That unresolved provenance is now a first-order archival question.

PART 279 — Correction to the "Again at the IGP" Wording

279.1 Earlier ambiguity

Several April 2023 press reproductions of the APC pleading stated that the party intended to seek a subpoena to be issued **"again at the IGP."**

Read literally, the word **again** could have suggested a second subpoena and therefore an earlier, unlocated compulsory-production attempt.

279.2 Parallel text resolves the likely transcription problem

A separate reproduction of the same pleading gives the materially more coherent formulation:

> **"a subpoena to be issued against the IGP"**

The difference is small typographically but large archivally.

279.3 Corrected evidentiary treatment

The dossier should therefore **not infer a prior subpoena** from the phrase "again at."

The stronger working interpretation is that **"again at" is a reproduction/transcription error for "against."**

Accordingly:

- an intention to apply for a subpoena against the IGP is strongly documented in April 2023 reporting of the pleadings;
- a prior/first subpoena is **not established**;
- an actually issued subpoena in the later proceedings is **not yet recovered**;
- service, compliance and return remain **unrecovered**.

This expressly supersedes any reading of Supplement XXV that treated "again" as evidence that more than one IGP subpoena may have existed.

PART 280 — RA9 Was Already Circulating Before the 2023 Petition Trial

280.1 November 2022 publication

On **November 17, 2022**, PRNigeria stated that it had **obtained** the February 4, 2003 U.S. Consulate/Embassy letter responding to the Police inquiry under `/287`.

Other Nigerian outlets reported the resurfacing of the same Bonner correspondence in early November 2022.

280.2 New provenance consequence

This creates at least two conceptually distinct copy chains:

Chain A — pre-litigation/public circulation

2003 original/copy → unknown preservation path → **public/media circulation by November 2022 at latest**

Chain B — PEPC evidentiary copy

Nigeria Police custody/source record → **Police certification / CTC process** → respondents' possession → tendering July 5, 2023 → **RA8/RA9**

280.3 Critical unresolved question

It is not yet established whether:

- the November 2022 circulating copy became RA9;
- RA9 was newly certified from the Police source record in 2023;
- or the two copies derived from a common earlier certified reproduction.

The documentary comparison itself is now a recovery objective.

PART 281 — New Candidate Preservation Node: INEC Lagos Administrative Secretariat

281.1 Repeated 2022 press description

Multiple November 2022 reports described the resurfaced Bonner letter as having **passed through the Administrative Secretary of INEC in Lagos State**.

This phrase is potentially significant because it could indicate a surviving routing or receipt mark on the circulating document.

281.2 Three competing explanations

The dossier should not convert the repeated press language into a proven custody history without the document face.

At least three explanations remain possible:

1. **Original/near-original routing:** the 2003 correspondence or a contemporaneous certified copy actually passed through an INEC Lagos office and carries a routing/receipt mark;
2. **Later preservation/transmission:** a later copy circulated through INEC Lagos during electoral vetting or archival use;
3. **source-repetition effect:** one 2022 report described an INEC connection and later outlets copied the wording without independent confirmation.

281.3 Classification

> **Strong repeated secondary-document clue; primary authentication outstanding.**

INEC Lagos should therefore be added as a **candidate preservation/custody node**, not yet as a proven 2003 routing authority.

281.4 Recovery target

If a clear scan of the November 2022 copy can be obtained, inspect specifically for:

- INEC stamp;
- Lagos State office stamp;
- Administrative Secretary notation;
- received date;
- dispatch number;
- handwritten routing;
- photocopy-generation marks;
- certification marks;
- Police stamp;
- original U.S. mission reference markings.

PART 282 — Revised Police Tree After the RA8/RA9 Certification Upgrade

The Police file tree should now be represented as follows:

WORKING ID	RECORD / EVENT	CURRENT STATUS
P0	Olowu original petition to IGP	incoming/petition number unknown
P1	Ogunleye / Lagos AD request, Jan. 30, 2003	incoming reference unknown
P2	IGP → U.S. inquiry, Feb. 3, 2003	**SR.3000/IGPSEC/ABJ/VOL.24/287 established**
P3	Bonner / U.S. response, Feb. 4, 2003	known correspondence; U.S. reference separately reproduced
P4	Arase / IGP office return package + attached search report	outgoing Police reference unknown
P5	Police source records containing RA8/RA9	**custody judicially anchored**
P6a	April 2023 intention to seek subpoena against IGP	strongly documented in pleading reproductions
P6b	actually issued / served IGP subpoena	**not recovered**
P6c	Police response / production schedule / subpoena return	**not recovered**
P6d	Police certification of RA8/RA9 CTCs	**judicially anchored**
P7	pre-PEPC circulating Bonner copy	publicly visible by Nov. 2022 at latest
P8	INEC Lagos preservation/routing node	secondary clue; scan authentication outstanding

282.1 Most important new distinction

P5/P6d are now stronger than P6a/P6b.

In practical terms, the Police certification trail may be a more promising recovery route than the subpoena trail.

PART 283 — The Highest-Value Police Artifact Is Now the Exhibit Itself, Not Another Transcript

The immediate Police objective should be:

> **Recover complete image copies of PEPC exhibits RA8 and RA9, including all margins, reverse sides, certification pages and endorsements.**

The research should prioritize the actual exhibit image over textual transcriptions because the missing evidence is increasingly **metadata outside the body text**.

283.1 Image-level forensic checklist

For each page of RA8/RA9 record:

- full-page dimensions and cropping;
- letterhead;
- reference number;
- date;
- recipient/addressee;
- initials/signature;
- received stamps;
- Police certification language;
- certifying officer;
- rank;
- certification date;
- embossed/seal marks;
- reverse-side notes;
- court exhibit stickers/marks;
- INEC stamps;
- pagination;

- staple and punch-hole placement;
- dark edges / copier shadows;
- repeated specks or defects linking copy generations;
- handwritten registry/folio numbers;
- document bundle sequence.

283.2 Why copy-generation analysis matters

If the November 2022 circulating copy and PEPC RA9 share unique physical defects, stamps or copier artefacts, they may descend from the same reproduction.

If RA9 contains a distinct 2023 Police certification layer absent from the 2022 copy, that would support a later official re-certification route.

Either result would materially improve provenance.

PART 284 — Major UN Correction: The Correct Article-7/17 Historical Record Is ST/NAR.3/2002/2

284.1 Supersession of Supplement XXV Priority 2

Supplement XXV prioritized:

ST/NAR.3/2002/1 and **ST/NAR.3/2003/1**

as the historical competent-authority retrieval targets.

That formulation was too broad for the specific Article-7 question.

The UN Digital Library now identifies a separate and directly relevant publication:

> **ST/NAR.3/2002/2 — Competent national authorities under Articles 7 and 17 of the United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.**

284.2 Bibliographic identifiers

- **UN symbol:** ST/NAR.3/2002/2
- **UN Digital Library record: 469207**
- **issuing body:** UN International Drug Control Programme / UNDCP
- **publication place/date:** Vienna, 2002
- **extent: 68 pages, chiefly tables**

This is now the highest-priority historical UN source for the early-2003 Article-7 routing question.

284.3 Evidentiary significance

The relevant question is no longer generically:

> Which Nigerian authority appeared in an annual drug-control authority directory?

It is now:

> **Which Nigerian authority, if any, was listed in the Article-7/17 competent-authority record series in the version current immediately before or during the NDLEA→DEA Lagos→OIA chronology of early 2003?**

PART 285 — The Article-7/17 List Was a Quarterly Record Series

Official UNODC reporting states that the list of competent authorities under Articles 7 and 17 had been issued **quarterly since 2001**, in electronic and paper formats.

285.1 Consequence for date-specific reconstruction

A single annual-looking citation is therefore not necessarily enough.

The correct retrieval objective is:

> **Recover ST/NAR.3/2002/2 and all relevant subsequent quarterly revisions/updates that were current from January through April 2003.**

285.2 New symbol-search strategy

The investigation should test possible sequential symbols within the 2003 series rather than assuming the relevant material must be `/1`.

Search candidates should include, subject to actual catalogue confirmation:

- `ST/NAR.3/2003/2`
- `ST/NAR.3/2003/3`
- `ST/NAR.3/2003/4`
- and any addendum/revision notation attached to the Article-7/17 directory.

These are **search candidates**, not presently claimed publications unless individually located.

285.3 Why this matters

If Nigeria changed or first notified its competent authority between the 2002 base issue and April 2003, a quarterly update rather than the base issue may contain the decisive entry.

PART 286 — Later Official Comparator: Nigeria Was Listed With NDLEA for Articles 7/17 by 2008

A later official UN directory provides an important comparison point.

In **ST/NAR.3/2008/3**, Nigeria is listed with a functional distinction between authorities:

- the **Federal Ministry of Justice** appears in the extradition / Article-6 context; and
- the **National Drug Law Enforcement Agency (NDLEA)** appears as Nigeria's competent authority for **Articles 7 and 17**.

286.1 What this establishes

> **By 2008, the UN competent-authority directory formally associated NDLEA with Nigeria's Articles 7/17 functions.**

286.2 What this does not establish

It does **not** prove that NDLEA already held that formally notified status in January–April 2003.

The gap between 2002/03 and 2008 remains the key historical routing question.

286.3 New chronological target

Rather than asking only "Was NDLEA listed in 2003?", the deeper question is:

> **What is the earliest surviving Article-7/17 directory in which Nigeria is listed with NDLEA, and was that designation already in force at the time of the reported Kellum verification?**

PART 287 — Three Possible Historical Nigeria Outcomes, All Investigatively Useful

Recovery of the 2002/03 Nigeria entry could produce at least three materially different outcomes.

Outcome A — NDLEA listed

If the contemporary Article-7/17 directory lists NDLEA, that would provide strong institutional support for NDLEA having a formally notified international mutual-assistance role under the 1988 Convention at the time of the Kellum episode.

It would still **not** prove that the specific Tinubu verification travelled under Article 7.

Outcome B — Federal Ministry of Justice / Attorney-General or another authority listed

If another Nigerian authority was formally listed, the reported NDLEA→DEA Lagos→OIA chain would look more like:

- a parallel law-enforcement verification;
- a non-treaty/non-central-authority request;

- or an agency-level inquiry that did not use the formally notified Article-7 route.

Outcome C — Nigeria absent

UN reporting from the period acknowledged that competent-authority notifications were incomplete and that many States had not supplied or updated the required designations.

If Nigeria is absent from the relevant quarterly directory, that would therefore **not disprove** NDLEA–DEA cooperation.

Instead, it would weaken the case for describing the Kellum route as a formally registered Article-7 request and strengthen the need to distinguish it from agency-to-agency verification.

PART 288 — OIA Historical Matter Identification: No Tinubu-Specific Identifier Recovered in This Run

The OIA track was attacked using combinations of:

- Bola Ahmed Tinubu;
- Andre W. Kellum;
- DEA Lagos / LNCO;
- NDLEA;
- Nigeria;
- April 2003;
- OIA;
- Control Number;
- Caption;
- Foreign Number;
- DOJ Number;
- 93 C 4483;
- account 263226700;
- Compass Finance & Investment Company.

288.1 Negative result

No publicly indexed record was located exposing:

- a Tinubu-specific OIA Control Number;
- OIA Caption;
- Foreign#;
- DOJ#;
- Agent/Kellum matter line;
- or OIA case-level metadata for the reported 2003 verification.

288.2 Correct interpretation

This is a **negative public-search result**, not evidence that the OIA matter did not exist.

Supplement XXV already documented:

- OIA's pre-2003 Oracle case-management environment;
- historical mutual-assistance records extending into the 1990s;
- a major FY2002 file/status cleanup;
- later records-system fields capable of holding Control Number, Caption, Foreign#, DOJ#, Agency/Agent and Case Remarks;
- and known historical data-quality limitations.

The absence of a web-indexed Tinubu record therefore has low exclusionary value.

PART 289 — OIA Workflow Caution: Do Not Over-Apply the Extradition Docketing-Unit Description

Supplement XXV correctly established that OIA had defined country teams, including an Africa responsibility within Team I, and that OIA handled treaty and non-treaty international evidence matters.

A further methodological caution is necessary.

The detailed 2002 DOJ-OIG description of a **Docketing Unit** opening official folders and entering incoming correspondence into a tracking system is particularly explicit in the OIG discussion of the **extradition workflow**.

The dossier should therefore avoid converting that description into the categorical statement:

> every small DEA-Lagos/OIA mutual-assistance or verification inquiry in 2003 necessarily passed through exactly the same documented docketing sequence.

The safer position is:

- OIA possessed formal docketing/tracking infrastructure;
- OIA maintained mutual-assistance records and Oracle data;
- Africa was assigned within its geographic organization;
- the exact intake mechanics of the reported Kellum matter remain unlocated.

This preserves the OIA tree without overstating the procedural evidence.

PART 290 — Historical OIA Control-Number Format Remains Unresolved

Targeted searches did not identify a sufficiently reliable historical OIA Control Number syntax for the relevant period.

The dossier should therefore **not invent a number pattern** such as:

- `2003-XXXX`;
- `MLA-03-XXXX`;
- `NGA-XXXX`;
- or any similar speculative format.

290.1 Search implication

Until an authentic historical OIA matter example from the same system and period is recovered, the best strategy remains **field-oriented rather than regex-oriented**.

Search by combined identifiers:

country + person + agency + agent + date + underlying U.S. case + bank/account/entity identifiers.

290.2 Highest-value join keys

The best current join-key bundle is:

Bola Ahmed Tinubu Nigeria NDLEA Andre W. Kellum DEA Lagos / LNCO Bello Lafiaji April 2003 93 C 4483 263226700 First Heritage Bank Compass Finance & Investment Company Limited Mueez Adegboyega Akande Abiodun Olasuyi Agbele

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PART 291 — Updated Evidentiary Status After the Three-Track Identifier Run

PROPOSITION	ASSESSMENT AFTER SUPPLEMENT XXVI
`/287` existed as the Feb. 3, 2003 Police→U.S. inquiry reference	**Established**
RA8 and RA9 were treated by PEPC as records of the Nigeria Police	**Judicially recorded**
Nigeria Police certification of RA8/RA9 was recognized by the court	**Judicially recorded**
The certifying officer/date/source folio is recovered	**No**
RA8/RA9 were tendered from the Bar and then identified by RW2	**Judicially recorded**
April 2023 pleadings contemplated subpoena against the IGP	**Strongly documented**
“again at the IGP” proves a prior subpoena	**No — superseded; likely transcription for “against the IGP”**

PROPOSITION	ASSESSMENT AFTER SUPPLEMENT XXVI
An actually issued/served/returned IGP subpoena is recovered	**No**
Bonner correspondence circulated publicly before PEPC	**Yes — by Nov. 2022 at latest**
The Nov. 2022 circulating copy is proven identical to PEPC RA9	**No**
INEC Lagos was definitively part of the 2003 routing chain	**Not established**
Repeated 2022 reports describe an INEC Lagos Administrative Secretary connection	**Strong secondary clue**
Correct dedicated 2002 Article-7/17 UN directory identified	**Yes — ST/NAR.3/2002/2**
UN Digital Library record identifier recovered	**Yes — record 469207**
Article-7/17 directory was issued quarterly from 2001	**Established by UNODC reporting**
Exact Nigeria Article-7/17 authority in Jan.–Apr. 2003 recovered	**Not yet**
NDLEA was officially listed for Nigeria under Articles 7/17 by 2008	**Established / official UN directory**
NDLEA is proven to have held the same notified status in early 2003	**No**
Tinubu-specific OIA Control Number recovered	**No**
Historical OIA Control-Number format recovered	**No**
Negative open-web OIA result proves no 2003 matter existed	**No**
Annexure 2 recovered	**No**
July 23, 2002 Compass director proposition upgraded to Category A	**No**

PART 292 — Revised Immediate Recovery Orders

Priority 1 — Recover RA8/RA9 as images, not text

Target:

> **Complete PEPC exhibit images of RA8 and RA9, including certification blocks and reverse sides.**

Desired identifiers:

- certifying officer;
- rank/unit;
- date;
- Police CTC number;
- source volume/folio;
- Police file number;
- requester;
- routing/receipt stamps;
- INEC markings;
- court exhibit stickers.

Priority 2 — Recover the correct 2002/03 Article-7/17 directory sequence

Primary anchor:

> **ST/NAR.3/2002/2 — UN Digital Library record 469207.**

Then identify every confirmed quarterly update/revision effective between:

January 1, 2003 and April 30, 2003.

Desired output:

- Nigeria present/absent;
- authority name;
- address;

- responsible officer/title;
- Article-7 function;
- effective/update date.

Priority 3 — Police CTC backtrace

Search specifically for the administrative event that produced the copies later tendered as RA8/RA9:

CTC application → Police registry search → source jacket → certification → collection/dispatch.

This is now a stronger target than generic subpoena searching.

Priority 4 — Pre-litigation copy comparison

Recover the highest-resolution November 2022 Bonner copy and compare it to RA9 once RA9 is obtained.

Objective:

> determine whether the public 2022 copy and the 2023 court exhibit share the same reproduction lineage.

Priority 5 — OIA records request, not generic web search

Frame the OIA request around historical metadata fields and all join keys simultaneously.

Request should expressly seek:

- Control Number;
- Caption;
- Foreign#;
- DOJ#;
- Inquiry-only entry, if applicable;
- Nigeria country field;
- NDLEA sender/reference;
- DEA Lagos / LNCO;
- Andre W. Kellum;
- Case Remarks;
- Assignment History;
- correspondence/scanned documents;
- incoming/outgoing date range January–May 2003.

Priority 6 — Return every identifier to the Annexure-2 objective

Any recovered Police, UN, NDLEA, DEA or OIA identifier must immediately be tested against:

Olowu → petition intake → annexure inventory → Annexure 2 → CAC search → Compass Finance & Investment Company Limited → RC 131287

PART 293 — Why This Run Is More Important Than Another Narrative Discovery

This run produced no new accusation against Bola Tinubu.

That is precisely why it is valuable.

It strengthened the documentary architecture instead.

The Police side now contains a judicially anchored proposition that **RA8 and RA9 were Police records in Police custody and were Police-certified copies**.

The UN side now has the correct dedicated historical record object:

ST/NAR.3/2002/2 / record 469207.

The subpoena side has been cleaned of an avoidable transcription-driven overinterpretation.

The OIA side remains unresolved, but the dossier now states more precisely what a negative public search can and cannot mean.

The investigation is therefore moving away from a generic question —

> **"Was the old allegation repeated?"**

— toward narrower, auditable archival questions:

> **Which Police source file was certified?**
>
> **Which Article-7/17 authority was officially listed in the quarter current in early 2003?**
>
> **Which OIA matter identifier, if any, carried the DEA-Lagos verification?**

Those are questions that can produce records capable of surviving adversarial review.

Bottom Line After Supplement XXVI

Three propositions should now guide the next phase.

First — Police custody is no longer merely inferred

The 2023 PEPC record materially upgrades the survival story:

> **RA8/RA9 were treated as Nigeria Police records, and Police certification was treated as confirmation that the exhibits were true copies of documents in Police custody.**

The remaining problem is **source-file provenance**, not basic custody.

Second — the UN search target has been corrected

The Article-7/17 question should no longer be centered on the generic annual directory target used in Supplement XXV.

The dedicated historical source is:

> **ST/NAR.3/2002/2 — UN Digital Library record 469207.**

The decisive evidence will be the Nigeria row in the version/quarter current immediately before or during April 2003.

Third — OIA remains a file-tree opportunity, not yet a case-level finding

No OIA Control Number has been recovered.

The next OIA move should therefore be **records-oriented**, not another general search-engine run.

The investigation's central objective remains unchanged:

> **Recover Olowu's annexure chain far enough to authenticate Annexure 2 / the July 23, 2002 CAC search concerning Compass Finance & Investment Company Limited, RC 131287.**

The route, however, is more precise than before.

The best next breakthrough may now be one of four small metadata objects:

1. a **Police certification/source-file number** on RA8/RA9;
2. a **Nigeria Article-7/17 entry** in the correct 2002/03 UN quarterly directory;
3. an **OIA Control/Foreign/DOJ number**;
4. or an **NDLEA N2/N5 reference number**.

Any one of those could open the next file tree.

The investigation is no longer trying to prove a story by repetition.

It is trying to identify **the record number under which institutions processed the story**.

Supplement XXVI — Source / Recovery References

1. **Presidential Election Petition Court / Nigerian Weekly Law Reports — *Obi v. INEC (No. 1)*, [2023] 19 NWLR** — judicial source for the treatment of RA8/RA9 as Nigeria Police records, Police certification, their tendering from the Bar, and RW2's identification of the exhibits. https://www.yusufali.net/reports/obi_v_inec_2023_no1_19_NWLR_pt1834.pdf

1. **Diaspora Digital Media — April 2023 reproduction of the APC/Tinubu pleading** — preserves the formulation that a subpoena would be sought **against the IGP**, correcting the misleading "again at" wording reproduced elsewhere. https://diasporadigitalmedia.com/presidential-election-petition-tinubu-opens-up-on-forfeited-460000-in-us/

1. **Lawyard / other April 2023 pleading reproductions** — preserves the alternative "again at the IGP" wording and is retained as evidence of the transcription ambiguity rather than evidence of a prior subpoena. https://www.lawyard.org/news/alleged-drug-case-why-tinubu-forfeited-460000-in-us-apc-tells-court/

1. **PRNigeria, Nov. 17, 2022 — "Fact-Check: Did US Court Convict Tinubu over Drug Dealings?"** — states that PRNigeria had obtained the Feb. 4, 2003 U.S. Consulate/Embassy response before the 2023 PEPC evidentiary phase, establishing a pre-litigation public/circulating-copy path. https://prnigeria.com/2022/11/17/fact-check-tinubu/

1. **Independent / New Telegraph / First Weekly, Nov. 2022** — repeated contemporaneous descriptions that the resurfaced Bonner letter had passed through the Administrative Secretary of INEC in Lagos State; treated here only as a preservation/routing clue pending document-face authentication. https://independent.ng/u-s-embassys-letter-absolving-tinubu-of-conviction-of-drug-cases-in-america-resurfaces/ https://newtelegraphng.com/us-embassys-letter-clearing-tinubu-of-conviction-over-drug-cases-in-america-resurfaces/

1. **United Nations Digital Library — Record 469207 / ST/NAR.3/2002/2** — dedicated 2002 directory of competent national authorities under Articles 7 and 17 of the 1988 Convention; 68 pages, chiefly tables. https://digitallibrary.un.org/record/469207

1. **UNODC / Commission on Narcotic Drugs reporting** — official statement that the Article-7/17 competent-authority list had been issued quarterly since 2001 and disseminated electronically and in paper format. https://digitallibrary.un.org/nanna/record/550417/files/E_CN.7_2005_2_Add.3-EN.pdf

1. **United Nations — ST/NAR.3/2008/3** — later official comparator showing the differentiated Nigeria entries, including NDLEA for Articles 7/17. https://digitallibrary.un.org/record/642236/files/ST_NAR.3_2008_3-EN.pdf

1. **Contemporaneous July 5, 2023 live-court preservation** — secondary corroboration of the sequence in which the Police/U.S. letters were admitted as RA8/RA9 before/around Bamidele's identification of the documentary series. https://en.rattibha.com/thread/1676501862306963456

1. **Supplement XXV OIA sources** — DOJ-OIG 2002, DOJ FY2002 Annual Report, NARA schedule DAA-0060-2012-0015 and DOJ-OIG 2021 remain the controlling institutional sources for the OIA records-system architecture and the caution against treating a negative public search as proof of nonexistence.

SUPPLEMENT XXVII — UN Treaty-Notification Check, Recoverable RA8/RA9 Attachment Objects, and OIA Metadata Pivot

> **Scope / evidentiary note:** This supplement records only the additional findings obtained after Supplement XXVI and before the next substantive hypothesis run. It does **not** adopt any new theory concerning a cooperation agreement, non-prosecution deal, political quid pro quo, future-office promise, or presidential commitment. Those propositions remain outside this supplement pending separate research. The existing A/B/C classification and correction policy remain controlling.

PART 294 — UN Treaty Collection Check Does Not Resolve Nigeria's 2003 Article-7 Authority

294.1 A second UN source was tested

The research did not stop with the printed/quarterly **Competent National Authorities under Articles 7 and 17** directory series.

A separate historical check was made against the **United Nations Treaty Collection** entry for the 1988 Convention in order to determine whether Nigeria had filed a dated Article-7/17 designation that could independently establish the competent authority in force in early 2003.

294.2 Result

Nigeria is recorded as a State Party to the 1988 Convention, but the Treaty Collection entry reviewed in this run did **not expose a separate Nigeria-specific Article-7/17 competent-authority declaration/notification** of the type that appears for a number of other States.

294.3 What this does and does not mean

This is a **negative retrieval result, not proof that Nigeria had no competent authority**.

It does not establish that:

- Nigeria failed to designate an authority;
- NDLEA was not competent under Article 7 in 2003;
- the Federal Ministry of Justice was the competent authority instead;
- or the reported NDLEA → DEA Lagos → OIA verification route was legally defective.

The practical consequence is narrower:

> **The UN Treaty Collection does not, on the presently exposed Nigeria entry, resolve the early-2003 Article-7 routing question. The investigation must therefore continue through the dedicated UNDCP/UNODC competent-authority directory series.**

294.4 Controlling historical target remains ST/NAR.3/2002/2 and its updates

Supplement XXVI correctly superseded the earlier generic annual-directory target.

The controlling historical source remains:

ST/NAR.3/2002/2 — Competent national authorities under Articles 7 and 17 of the 1988 Convention — UN Digital Library Record 469207.

Because the Article-7/17 directory was updated on a recurring basis, the investigation must also recover the version or supplement current in the **first quarter / early second quarter of 2003**, rather than assume the 2002 base volume remained unchanged through the reported April 9, 2003 Kellum response.

294.5 Evidentiary value of either outcome

Once the Nigeria row is recovered, three outcomes remain possible:

1. **NDLEA listed** — materially strengthens the institutional plausibility that NDLEA itself could transmit/execute Article-7 assistance in the relevant period.
2. **Another Nigerian authority listed** — suggests the reported Kellum verification may have moved through a separate law-enforcement / non-treaty / agency-to-agency channel rather than the formally notified Article-7 channel.
3. **Nigeria absent** — remains compatible with an incomplete international notification record and would not negate the reported DEA/OIA verification; it would simply make a formal Article-7 explanation less directly supported by the directory.

PART 295 — RA8/RA9 Search Has Reached Recoverable Historical Attachment Objects

295.1 Shift from article-level searching to object-level recovery

The RA8/RA9 search produced a new technical lead.

A March 2023 Nairaland preservation post exposed two concrete attachment-object identifiers associated with uploaded images of the historical Police/U.S. correspondence:

- **17046532_screenshot20230322091735...**
- **17046533_screenshot20230322090843...**

The current public interface did not directly return the underlying image bytes during this run.

295.2 Why this matters

This is stronger than another text article saying that photographs existed.

The search now has two **specific historical attachment objects** capable, if recovered through a mirror, archive, CDN path, cache, forum attachment endpoint, repost or screenshot copy, of exposing the actual document faces.

That matters because the next Police breakthrough is expected to be visual/forensic rather than narrative.

The target metadata include:

- Nigeria Police certification stamp;
- certifying officer name;
- rank / unit;
- certification date;
- Police file / volume / folio notation;
- CTC endorsement language;
- receipt / routing stamps;
- INEC Lagos markings, if genuinely present;
- handwritten file-control annotations;
- reverse-side marks;
- photocopy-generation artefacts capable of comparing the 2022 circulating copy with the 2023 PEPC CTC.

295.3 Correct classification

The attachment IDs are **recovery identifiers**.

They do **not** authenticate the documents by themselves.

Until the underlying images are recovered and compared against the judicially described RA8/RA9 CTCs, no claim should be made that:

- these exact Nairaland images are the PEPC exhibits;
- the images show the Police certification block;
- an INEC stamp is authentic;
- or the images preserve the complete front and reverse of the official copies.

295.4 New Police recovery sequence

The Police-side object search should now proceed:

Nairaland attachment IDs → archived/mirrored image object → full-resolution document face → certification/routing metadata → Police source-file / volume / folio → 2003 jacket → surrounding correspondence / possible Olowu cross-reference.

This is the first time the public-image recovery problem has been reduced to **specific attachment objects rather than undefined screenshots**.

PART 296 — OIA Track: General Name Searching Has Reached Diminishing Returns

296.1 No Tinubu-specific OIA identifier recovered in the latest search phase

The latest search did **not** recover:

- an OIA Control Number;
- OIA Caption;
- Foreign#;
- DOJ#;
- historical matter number;
- Kellum-indexed OIA case entry;
- or publicly indexed Oracle export row tied specifically to Tinubu / NDLEA / DEA Lagos in April 2003.

296.2 Methodological consequence

The investigation should no longer spend substantial effort on generic search-engine combinations of:

Tinubu + OIA / Kellum + OIA / Nigeria + OIA / April 2003 + OIA.

That approach has now produced diminishing returns.

The OIA search should pivot to **records-set discovery**:

- historical OIA case logs;
- FOIA disclosure logs;
- Oracle/legacy-database extracts;
- NARA accession or pre-accession descriptions;
- records schedules and transfer documentation;
- litigation discovery identifying individual OIA matters;
- historical Criminal Division correspondence logs;
- DEA overseas-office correspondence indexes;
- or datasets that expose matter-level metadata without requiring the case name to be search-engine indexed.

296.3 Why the pivot is justified

Supplement XXV and XXVI already established the institutional architecture:

- OIA handled international evidence/mutual-assistance matters before April 2003;
- OIA was not limited to treaty requests;
- historical mutual-assistance information was maintained electronically;
- the later records schema contained fields capable of preserving the missing join keys;
- and a negative public search cannot safely establish nonexistence.

The unresolved issue is now **dataset access**, not institutional plausibility.

296.4 Required metadata if any historical OIA dataset is recovered

Any candidate dataset should immediately be filtered for combinations of:

- **Nigeria**;
- **NDLEA / National Drug Law Enforcement Agency**;
- **DEA Lagos / Lagos Nigeria Country Office / LNCO**;
- **Andre W. Kellum**;
- **Bello Lafiaji**;
- **Bola Ahmed Tinubu**;
- **April 2003**;
- **93 C 4483**;
- **263226700**;
- **First Heritage Bank**;
- **Compass Finance & Investment Company Limited**;

- **Mueez Adegboyega Akande**;
- **Abiodun Agbele**.

Desired return fields remain:

Control Number / Caption / Foreign# / DOJ# / Agency / Agent / Received Date / Inquiry Only / Case Remarks / Assignment History / linked scans or correspondence.

PART 297 — Updated Three-Track Evidentiary Position Before the Next Run

TRACK	NEW RESULT	EVIDENTIARY CONSEQUENCE
Police / RA8-RA9	two concrete historical forum attachment-object IDs identified	converts image search into object-level recovery; underlying images still unrecovered
Police custody	remains judicially anchored from Supplement XXVI	source-file provenance, not custody, is the remaining core issue
UN Treaty Collection	no separate Nigeria Article-7/17 designation exposed in the reviewed treaty-entry interface	Treaty Collection alone cannot resolve 2003 competent authority
UN directory	ST/NAR.3/2002/2 / Record 469207 remains controlling target	recover Nigeria row + contemporaneous 2003 update
OIA case identifier	still not recovered	no case-level upgrade
OIA search method	generic name searching now low-yield	pivot to historical datasets/logs/accession descriptions
Annexure 2	not recovered	no Category A upgrade
July 23, 2002 Compass director proposition	not independently authenticated	remains high-confidence historical documentary proposition, primary authentication outstanding

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PART 298 — Strict Non-Upgrades From This Interim Run

The following should **not** be inferred from the new material:

1. The absence of a visible Nigeria Article-7 notification in the Treaty Collection is **not proof** that Nigeria had no Article-7 authority.
2. The existence of the Nairaland attachment IDs is **not proof** that those exact images are RA8/RA9.
3. No new Police certification officer, folio, source-file or CTC-request number has yet been recovered.
4. No Tinubu-specific OIA Control Number, Foreign#, DOJ#, Caption or Oracle matter has yet been recovered.
5. No new NDLEA N2/N5 file reference has been recovered.
6. No authenticated Kellum original has been recovered.
7. No authenticated Annexure 2 / July 23, 2002 CAC search has been recovered.
8. No new cooperation, immunity, non-prosecution, plea, political-support or future-office agreement concerning Tinubu is established by this supplement.

The last point is deliberate. Any such proposition requires a separate evidentiary run and must not be backfilled into the archival findings above.

PART 299 — Exact Re-Entry Point for the Next Archival Run

The next archival run should resume at three narrowly defined targets:

Target A — Recover the RA8/RA9 image objects

Search specifically for:

17046532_screenshot20230322091735

and

17046533_screenshot20230322090843

through:

- Nairaland attachment/CDN endpoints;
- Wayback or other web archives;
- cached thread captures;
- reposts on Nigerian news/blog platforms;
- X/Twitter screenshots;
- Telegram/Facebook preservation;
- and visual duplicates of the same scanned pages.

Breakthrough condition: a full-resolution document image exposing Police certification, routing stamps, file/folio metadata or reverse-side markings.

Target B — Recover Nigeria from the Article-7/17 directory current in early 2003

Start with:

ST/NAR.3/2002/2 — UN Digital Library Record 469207

then locate all updates/supplements current between:

January 1 and April 30, 2003.

Breakthrough condition: a contemporaneous Nigeria row identifying the notified authority, address and function — or an authenticated absence from the applicable version.

Target C — Find an OIA matter-level dataset rather than another article

Search for:

- pre-2004 OIA mutual-assistance case logs;
- FOIA-produced OIA historical logs;
- NARA/pre-accession descriptions containing matter-level data;
- Oracle migration/export records;
- DEA Lagos correspondence indexes;
- Criminal Division litigation exhibits containing OIA case lists.

Breakthrough condition: any matter-level row that yields a Control Number, Caption, Foreign#, DOJ#, Agent or remarks field capable of being cross-linked to NDLEA / Kellum / Nigeria / Tinubu.

Bottom Line After Supplement XXVII

This interim run does not change the substantive allegation against Tinubu.

Its value is forensic and archival.

Two important search problems are now more precisely defined:

> **The Police-document image search has been reduced to two concrete attachment objects.**

and:

> **The UN Treaty Collection cannot substitute for the dedicated Article-7/17 directory, so ST/NAR.3/2002/2 and the early-2003 updates remain the controlling historical routing evidence.**

At the same time, the OIA search has reached the point where another broad web query is less useful than locating the underlying historical metadata environment itself.

The next archival objective therefore remains identifier-driven:

image object → certification metadata → Police source jacket

UN directory row → historically correct Article-7 routing authority

OIA dataset → matter-level identifier → NDLEA/DEA cross-reference

Each path is designed to lead back, directly or indirectly, to the same unresolved documentary core:

Olowu petition → annexure inventory → Annexure 2 → CAC search → Compass Finance & Investment Company Limited → RC 131287.

Supplement XXVII — Source / Recovery Notes

1. **United Nations Treaty Collection — 1988 Convention status / declarations interface** — checked for a Nigeria-specific historical Article-7/17 competent-authority notification. The reviewed interface did not expose a separate Nigeria designation sufficient to resolve the 2003 authority question; this negative search is not evidence of non-designation.

1. **United Nations Digital Library — Record 469207 / ST/NAR.3/2002/2** — remains the dedicated historical competent-authority source for Articles 7 and 17 and the controlling target for the Nigeria row. https://digitallibrary.un.org/record/469207

1. **Nairaland March 2023 preservation thread / attachment metadata** — exposed the historical attachment object identifiers `17046532_screenshot20230322091735...` and `17046533_screenshot20230322090843...`. The underlying image bytes were not recovered during this interim run; the identifiers are retained as recovery keys rather than treated as authenticated exhibit images.

1. **Supplement XXV–XXVI OIA institutional sources** — DOJ-OIG 2002, DOJ FY2002 Annual Report, NARA DAA-0060-2012-0015 and DOJ-OIG 2021 remain controlling for the OIA records-system architecture and historical-data cautions.

SUPPLEMENT XXVIII — Full Nairaland Attachment-Object Resolution, November-2022 New Telegraph Preservation Node, and RA8/RA9 Recovery Triangle

> **Scope / evidentiary note (added August 25, 2026):** This supplement records the immediate object-recovery findings obtained after Supplement XXVII. It does **not** authenticate the underlying Nairaland or New Telegraph images as PEPC exhibits RA8/RA9, does not establish any new substantive fact about Bola Tinubu, and does not upgrade the contents of the February 2003 Police/U.S. correspondence beyond the custody-and-certification findings already established from the PEPC record. The advance is narrower and technical: the previously truncated Nairaland attachment identifiers have now been resolved to full deterministic attachment-object names, and an older November 2022 WordPress image object associated with the same Bonner-letter circulation has been isolated as a separate preservation candidate.
>
> **Methodological rule:** File names, hashes, CDN/attachment paths and publication placement are **recovery metadata**. They can establish that a publication page referenced or embedded a specific digital object, but they do not by themselves authenticate the document depicted in that object, prove that two image objects descend from the same scan generation, or establish the authenticity of any visible stamp, certification or routing mark until the underlying image bytes are recovered and examined.

PART 300 — The Two Nairaland Objects Are Now Fully Resolved, Not Merely Truncated IDs

300.1 Exact source thread

The preservation source is now fixed to a specific Nairaland thread:

"Copy Of Letter By The US Which Cleared Tinubu Of Any Criminal Deal (Photos)" Thread: **7622631** Original poster: **lhordspy** Original post time: **March 22, 2023, 9:21am**

The post described a copy of the February 4, 2003 U.S. Consulate/Legal Attaché response to Inspector-General of Police Tafa Balogun and embedded two document images.

300.2 Full attachment-object names recovered

The two previously truncated object identifiers from Supplement XXVII can now be resolved to the complete Nairaland attachment paths:

N1 `17046532_screenshot20230322091735_jpeg15b2e89eea64ec1b4c9c996c412b2625`

N2 `17046533_screenshot20230322090843_jpeg596866d45cbc85bde78607d69976ee29`

The direct Nairaland attachment endpoints corresponding to those names were exposed by the page link structure, but the present retrieval layer returned a cache miss rather than the underlying image bytes.

300.3 Evidentiary consequence

This is a genuine **recovery-path upgrade**:

previous state: truncated attachment IDs → **current state:** complete deterministic attachment-object names, including screenshot timestamps and unique hexadecimal suffixes.

The new suffixes provide additional exact-match search keys for:

- archived URL indexes;
- CDN mirrors;
- reposted HTML retaining original `src` / `href` values;
- cached social-media copies;
- search-engine image metadata;
- downloaded copies retaining original filenames;
- and forensic comparison if the same objects are recovered from multiple hosts.

300.4 What has not been recovered

The underlying N1/N2 image bytes remain unrecovered in this run.

Therefore no new claim can yet be made concerning:

- Police certification text;
- certifying officer;
- rank or unit;

- certification date;
- source file / volume / folio;
- CTC number;
- routing or receipt stamps;
- INEC Lagos markings;
- reverse-side notation;
- or whether N1/N2 are identical to PEPC RA8/RA9.

PART 301 — A Separate November 9, 2022 New Telegraph Image Object Creates an Earlier Preservation Node

301.1 The article predates the Nairaland preservation by more than four months

New Telegraph published:

"US Embassy's Letter Clearing Tinubu Of Conviction Over Drug Cases In America Resurfaces" November 9, 2022

The article reproduced the core reference data from the February 2003 correspondence, including:

- U.S. reference **011-234-1-261-0097 ext 244**;
- date **February 4, 2003**;
- Police reference **SR.3000/IGPSEC/ABJ/VOL.24/287**;
- and the described NCIC response concerning Bola Ahmed Tinubu.

301.2 New Telegraph expressly described an INEC-Lagos preservation/routing connection

The article stated that the resurfaced letter had passed through the **Administrative Secretary of the Independent National Electoral Commission in Lagos State** before describing the letter addressed to the then Inspector-General of Police.

This remains a **secondary-source routing claim**.

It must not yet be converted into a factual finding that:

- INEC Lagos received the document in 2003;
- the original 2003 routing passed through INEC;
- an INEC stamp appears on the document face;
- or the later PEPC exhibit descended from an INEC-held copy.

Those propositions require document-face or independent institutional proof.

301.3 Exact WordPress image object isolated

At the point in the New Telegraph article where the Bonner-letter image is embedded, the page resolves to the WordPress/CDN object:

NT1 `IMG-20221109-WA0013.jpg`

Observed image path:

`/wp-content/uploads/2022/11/IMG-20221109-WA0013.jpg`

The currently exposed image link used an `i0.wp.com` resized delivery URL, but the retrieval layer again returned a cache miss rather than the actual image bytes.

301.4 Why NT1 matters

NT1 creates a preservation candidate that predates N1/N2 and may therefore help answer a new provenance question:

> **Did the November 2022 circulating copy and the March 2023 Nairaland copies descend from the same reproduction lineage?**

If NT1 is recovered, it should be compared against N1/N2 and, later, against full PEPC RA8/RA9 images.

A match would not itself authenticate the 2003 original, but could establish a reproducible copy lineage across the pre-litigation and litigation-era circulation.

PART 302 — The RA8/RA9 Search Is Now an Object-Recovery Triangle

The immediate image-recovery problem should now be represented as three concrete objects:

Node N1 — Nairaland

`17046532_screenshot20230322091735_jpeg15b2e89eea64ec1b4c9c996c412b2625`

Node N2 — Nairaland

`17046533_screenshot20230322090843_jpeg596866d45cbc85bde78607d69976ee29`

Node NT1 — New Telegraph

`IMG-20221109-WA0013.jpg`

The correct recovery sequence is now:

N1 / N2 / NT1 → recover any original or highest-resolution image byte stream → preserve complete uncropped document face → extract visible metadata → compare copy-generation artefacts → compare against PEPC RA8/RA9 once those exhibit images are recovered → identify Police certification/source locator → trace back to Police source jacket → recover surrounding 2003 correspondence → test for Olowu petition / annexure inventory → recover Annexure 2 → authenticate CAC / Compass / RC 131287.

PART 303 — Copy-Generation Forensics Required Once Any Object Is Recovered

A recovered image should not be evaluated only for readable body text.

The primary value is now the **document-edge and reproduction metadata**.

For N1, N2 and NT1, record:

1. full image dimensions and aspect ratio;
2. crop boundaries;
3. page margins;
4. dark copier edges;
5. repeated specks, dust or toner defects;
6. folds, creases or shadows;
7. staple/punch-hole positions;
8. letterhead placement;
9. reference-number placement;
10. signatures/initials;
11. Police stamps;
12. CTC language;
13. certifying-officer name;
14. rank / unit;
15. certification date;
16. volume / folio notation;
17. handwritten registry numbers;
18. INEC Lagos stamp or notation, if any;
19. received/dispatch marks;
20. court exhibit stickers or later certification layers;
21. reverse-side markings if available;
22. JPEG compression blocks and resampling artefacts;
23. orientation and rotation differences;
24. duplicated physical defects capable of linking two copies to the same source generation.

303.1 High-value lineage outcomes

Outcome A — NT1 and N1/N2 share unique physical defects This would support a common reproduction lineage predating the PEPC proceedings.

Outcome B — N1/N2 contain a later Police-certification layer absent from NT1 This could support a later official re-certification or separate Police-copy route.

Outcome C — NT1 contains INEC-Lagos routing marks absent from N1/N2 This would materially strengthen the proposition that an INEC-associated preservation copy existed, while still requiring authentication of the stamp itself.

Outcome D — PEPC RA8/RA9 later match one of the pre-litigation copies This could connect public circulation to the later certified exhibit chain and materially clarify reproduction provenance.

None of these outcomes should be inferred before the images are actually recovered.

PART 304 — Updated Evidentiary Status After the Full-Object Resolution

PROPOSITION	CURRENT ASSESSMENT
Nairaland thread 7622631 publicly embedded two Bonner-letter-related images on March 22, 2023	**Established as publication metadata**
Full N1 object name recovered	**Yes**
Full N2 object name recovered	**Yes**
N1/N2 image bytes recovered	**No**
N1/N2 authenticated as PEPC RA8/RA9	**No**
New Telegraph published a Bonner-letter article on November 9, 2022	**Established**
New Telegraph article reported an INEC-Lagos Administrative Secretary connection	**Established as a secondary-source statement**
New Telegraph embedded image object `IMG-20221109-WA0013.jpg`	**Established as page/object metadata**
NT1 image bytes recovered	**No**
NT1 proven to show the same scan generation as N1/N2	**No**
NT1 proven identical to PEPC RA9	**No**
Any new Police certifying officer / folio / CTC number recovered	**No**
Any new substantive Category-A fact concerning Tinubu established by this supplement	**No**

PART 305 — Strict Non-Upgrades From Supplement XXVIII

The following must **not** be inferred from the new object metadata:

1. N1 and N2 are not authenticated as RA8/RA9 merely because the Nairaland post described the Bonner correspondence.
2. The hexadecimal suffixes are useful recovery keys but are not an evidentiary authenticity hash of the underlying 2003 document.
3. `IMG-20221109-WA0013.jpg` is not proven to be an original or official Police scan.
4. New Telegraph's statement concerning the Administrative Secretary of INEC Lagos is not proof of a 2003 INEC routing event.
5. No INEC stamp has yet been visually recovered or authenticated in this run.
6. No Police certification block has yet been read from the image objects.
7. No source-file, volume, folio or Police jacket identifier has yet been recovered from the object faces.
8. No connection between these digital objects and Annexure 2 is established.
9. The UN Article-7/17 and OIA tracks receive no substantive evidentiary upgrade from this supplement.
10. No cooperation, immunity, non-prosecution, plea, quid-pro-quo or political-deal proposition is affected by this supplement.

PART 306 — Revised Exact Re-Entry Point After Supplement XXVIII

The next archival run should begin with **binary/image recovery**, not more narrative searching.

Priority 1 — Recover N1

Exact object:

`17046532_screenshot20230322091735_jpeg15b2e89eea64ec1b4c9c996c412b2625`

Search exact full object name and suffix separately across:

- web archives;
- URL indexes;
- Nairaland mirrors;
- cached HTML;
- image search indexes;
- reposts;
- Telegram/X/Facebook preservation;
- and downloaded-file references.

Priority 2 — Recover N2

Exact object:

`17046533_screenshot20230322090843_jpeg596866d45cbc85bde78607d69976ee29`

Apply the same object-level search.

Priority 3 — Recover NT1

Exact object:

`IMG-20221109-WA0013.jpg`

Primary historical path:

`newtelegraphng.com/wp-content/uploads/2022/11/IMG-20221109-WA0013.jpg`

Search:

- original WordPress uploads path;
- `i0.wp.com` cached/resized variants;
- Wayback captures of both article and media URL;
- WordPress media indexes;
- CDN mirrors;
- republished versions of the November 9, 2022 article;
- and other Nigerian outlets that may have copied the same image object.

Priority 4 — Once any image is recovered, stop broad search and perform forensic extraction

Immediate target fields:

certifying officer rank/unit certification date Police reference source volume/folio CTC number stamps routing marks INEC-Lagos notation handwritten file-control identifiers reverse-side metadata

Priority 5 — Feed any identifier back into the Police tree

Any new number or name must immediately be tested against:

P2 /287 → P4 Arase return package → P5 Police source records → P6d CTC certification trail → P0 Olowu incoming petition → annexure inventory → Annexure 2 → CAC / Compass / RC 131287.

Bottom Line After Supplement XXVIII

The first post-Supplement-XXVII recovery run did **not** yet recover the RA8/RA9 document faces.

It nevertheless converted the image search from three incomplete or generic clues into a concrete object set:

N1 — full Nairaland object name N2 — full Nairaland object name NT1 — earlier November 2022 New Telegraph WordPress object

The key advance is therefore:

> **truncated IDs → complete object names → older preservation node → three-object lineage test.**

The next evidentiary breakthrough still requires the same thing:

> **recover an actual image byte stream and read the metadata outside the body text.**

If one recovered image exposes a Police certification/source-file locator, the investigation can move from public preservation objects back into the Nigeria Police records system and potentially into the 2003 source jacket.

The central documentary objective remains unchanged:

Police source jacket → Olowu petition → annexure inventory → Annexure 2 → CAC search → Compass Finance & Investment Company Limited → RC 131287.

Supplement XXVIII — Source / Recovery Notes

1. **Nairaland — thread 7622631, "Copy Of Letter By The US Which Cleared Tinubu Of Any Criminal Deal (Photos)," March 22, 2023** — confirms the publication context, original-post timing and two embedded image links. The page's attachment link targets expose the complete N1/N2 object names. https://www.nairaland.com/7622631/copy-letter-us-which-cleared

1. **Nairaland direct attachment targets** — currently returned cache misses in the retrieval layer, but exposed the complete attachment paths: `https://www.nairaland.com/attachments/17046532_screenshot20230322091735_jpeg15b2e89eea64ec1b4c9c996c412b2625` `https://www.nairaland.com/attachments/17046533_screenshot20230322090843_jpeg596866d45cbc85bde78607d69976ee29`

1. **New Telegraph — "US Embassy's Letter Clearing Tinubu Of Conviction Over Drug Cases In America Resurfaces," November 9, 2022** — reproduces the February 2003 U.S./Police reference data, states that the resurfaced letter passed through the Administrative Secretary of INEC in Lagos State, and embeds the image later resolved to NT1. This is used as publication/preservation evidence and a secondary routing clue, not as authentication of the underlying document. https://newtelegraphng.com/us-embassys-letter-clearing-tinubu-of-conviction-over-drug-cases-in-america-resurfaces/

1. **New Telegraph embedded WordPress image target** — the relevant article image resolves to: `https://i0.wp.com/newtelegraphng.com/wp-content/uploads/2022/11/IMG-20221109-WA0013.jpg?resize=300%2C400&ssl=1` with the underlying WordPress media-object path: `newtelegraphng.com/wp-content/uploads/2022/11/IMG-20221109-WA0013.jpg` The current retrieval layer returned a cache miss; the image bytes were not recovered in this run.

SUPPLEMENT XXIX — PEPC Judicial-Provenance Path for RA8/RA9, Expanded Media Preservation Graph, OIA Oracle Matter Fields, and Later UNODC NDLEA Competent-Authority Anchor

> **Scope / evidentiary note (added August 26, 2026):** This supplement follows the RA8/RA9 recovery path beyond the public-media image objects isolated in Supplement XXVIII. It identifies a second, potentially higher-quality provenance route through the 2023 Presidential Election Petition Court record; expands the known digital preservation graph with additional November 2022 publication nodes; sharpens the OIA search from general institutional architecture to specific permanent Oracle/master-file fields; and records a later official UNODC directory entry naming Nigeria's NDLEA as competent authority under Articles 6, 7 and 17 of the 1988 Convention. None of these advances recovers the RA8/RA9 document faces, proves that an IGP subpoena was actually executed, establishes the Nigeria Article-7/17 designation as of April 9, 2003, or establishes any Tinubu-specific cooperation/deal mechanism.
>
> **Methodological rule:** This supplement distinguishes four different things that must not be collapsed into one another: **(1) pleading intention, (2) actual tender/admission at trial, (3) judicial custody/certification findings, and (4) provenance of the physical/certified copy used to create the exhibit.** The first three are increasingly documented; the fourth remains the recovery target.

PART 307 — A Second RA8/RA9 Recovery Route Now Exists Through the 2023 PEPC Record

307.1 The July 5, 2023 tender was organized by a filed 18-item schedule

Contemporaneous live-court reporting from the Presidential Election Petition Court on **July 5, 2023** records counsel for the 2nd and 3rd respondents, Bola Tinubu and Kashim Shettima, informing the court that their side had already **filed a schedule, served it on all parties, containing 18 items** to be tendered before calling a witness.

The first tender batch was expressly:

- **Items 1 and 2** — the Nigeria Police letter of **February 3, 2003** and the U.S. Embassy reply of **February 4, 2003**.

The same live record states that counsel said photocopies had been made from the "originals," that the originals would be tendered, and that photocopies would then replace them for the court file.

307.2 "Originals" must not be over-read

That courtroom wording does **not** establish that counsel possessed the first physical sheets created in 2003.

The later published PEPC judgment establishes that RA8 and RA9 were Nigeria Police records and that **Nigeria Police certification confirmed them as true copies of documents in Police custody**.

Accordingly, the word "originals" in the live report may have meant, for example:

- original certified true copies produced for litigation;
- certified copies treated as the tendering party's originals;
- or another formally admissible production set.

The present record does not yet reconcile the courtroom shorthand with the precise physical-document status.

307.3 The judicial provenance path is therefore distinct from the media-image path

The investigation should now maintain two parallel RA8/RA9 recovery routes:

Media preservation route 2022–2023 news/forum image objects → recover scan → inspect face/edges/stamps

Judicial preservation route pleadings → witness statement → 18-item schedule → tender/admission → RA8/RA9 exhibit packet → court registry / record of appeal → identify Police certification/source locator

The second route may ultimately be superior because it can preserve the litigation-production layer even if the public JPEGs remain inaccessible.

PART 308 — Michael Opeyemi Bamidele's April 12 Witness Statement Creates a Precise Record-of-Proceedings Locator

308.1 Witness identity and statement date

Contemporaneous reporting of the July 5 hearing identifies the sole Tinubu/Shettima witness as **Senator Michael Opeyemi Bamidele**, lawyer and then newly announced Senate Majority Leader.

During examination-in-chief he confirmed that he had come to the court registry on **April 12, 2023** to depose to a witness statement on oath.

The live report gives a concrete pagination locator:

> **pages 83–138 of the 2nd/3rd Respondents' Reply package**

308.2 RA8–RA25 were tied back to that witness statement

Bamidele was asked whether documents referred to in specified paragraphs of his witness statement corresponded to **Exhibits RA8 through RA25**; he answered in the affirmative.

This means RA8/RA9 were not only tendered as isolated documents on July 5. They were also embedded in a pre-existing litigation narrative through the April 12 witness statement.

308.3 New recovery targets created by this fact

The following specific court materials should now be sought:

1. **Michael Opeyemi Bamidele Witness Statement on Oath — April 12, 2023**;
2. **2nd/3rd Respondents' Reply package, pages 83–138**;
3. the paragraphs in that statement referring to the Nigeria Police / U.S. Embassy correspondence;
4. the **18-item Schedule of Documents** filed before the July 5 tender;
5. any document-production index connecting Items 1–2 to RA8–RA9;
6. the exhibit register / registry inventory for RA8 and RA9;
7. any record showing whether the admitted exhibits were later substituted with photocopies and where the tendered certified/original production set was retained.

A court-file copy that preserves the certification page or backside could solve the current Police-source-locator problem even without recovering Nairaland or WordPress image bytes.

PART 309 — The April 2023 “Subpoena to Be Issued Again at the IGP” Creates a Separate Process-File Lead

309.1 The pleading-level statement is specific

On **April 12, 2023**, Channels Television reported from APC's PEPC processes that the party said it would apply for a subpoena **“to be issued again at the IGP”** so the Inspector-General of Police could adduce and tender:

- the February 3, 2003 letter, reference **SR.3000/IGPSEC/ABJ/VOL.24/287**; and
- the February 4, 2003 U.S. Embassy response.

The wording **“again”** is now a discrete archival clue.

309.2 What “again” could mean — and what it does not yet prove

The present record does not establish why the pleading used “again.” Possible explanations include an earlier application, earlier subpoena, procedural re-issuance, previous service attempt, or imprecise drafting.

No one of those possibilities can be selected without the underlying process record.

309.3 Critical separation: APC pleading intention vs. actual July tender

The April statement was attributed to **APC**, the 4th respondent.

At the July 5 hearing, however:

- **Tinubu/Shettima, the 2nd and 3rd respondents, tendered RA8/RA9**; while

- **APC later closed its own case without calling a witness or tendering documents**, according to contemporaneous live-court reporting.

Therefore the dossier must **not** presently state that an APC IGP subpoena was necessarily issued, served, returned, or used as the mechanism by which RA8/RA9 reached the court.

309.4 The subpoena/process trail remains a high-value recovery target

Search specifically for:

CA/PEPC/03/2023

plus:

- application for subpoena;
- subpoena to Inspector-General of Police;
- re-issued subpoena;
- order granting subpoena;
- proof/affidavit of service;
- IGP/Nigeria Police return or response;
- covering letter transmitting certified copies;
- CTC request;
- Police registry dispatch;
- court registry receipt;
- exhibit-production schedule;
- and any filing showing the source office from which `/287` and the Bonner response were retrieved.

Breakthrough condition: a process document naming the Police office, records officer, certifying officer, file volume, folio, or dispatch reference used to produce the 2023 certified set.

PART 310 — Published Judgment Confirms the Core Custody/Certification Proposition at the Judicial Level

The published PEPC judgment remains the strongest current source on RA8/RA9 custody.

The court described:

- **RA8** as the Inspector-General of Police's inquiry to the U.S. Embassy/Consular side regarding Tinubu's U.S. criminal record; and
- **RA9** as the U.S. Embassy reply.

The judgment then held that both letters formed part of the **records of the Nigeria Police** and were public documents, and that **certification by the Nigeria Police Force confirmed that RA8 and RA9 were true copies of documents in Police custody**.

This remains a **Category-A-quality custody/certification fact**.

It still does **not** establish:

- the identity of the certifying officer;
- the exact certification date;
- source file volume/folio;
- the originating registry jacket;
- whether the certification covered front and reverse;
- or whether the copies circulated in 2022–2023 media were the same certified generation later tendered as RA8/RA9.

The court-provenance run is therefore not an attempt to re-prove custody. It is an attempt to recover the **missing object-level provenance metadata behind the already established custody fact**.

PART 311 — The Media Preservation Triangle Has Expanded Into a Multi-Node Preservation Graph

311.1 First Weekly adds another November 2022 publication node

First Weekly Magazine, on **November 10, 2022**, published a Bonner-letter article reproducing the same core February 2003 reference data and the claimed INEC-Lagos routing story.

The page contained an embedded image associated in the publication layer with the WhatsApp-style filename:

FW1 `IMG-20221110-WA0019.jpg`

Because common WhatsApp filenames are non-unique, **the filename alone is not a globally unique recovery key**. It must always be preserved with:

- host/domain;
- page URL;
- publication date;
- page position;
- and, if recovered, the complete media URL/CDN path.

311.2 The Sun adds a separate November 10 publication node

The Sun Nigeria, also on **November 10, 2022**, published a separate article reproducing the same February 2003 Police/U.S. correspondence narrative and the claim that the letter passed through the Administrative Secretary of INEC in Lagos.

The current search layer exposes an article-level image object on that page, creating an additional preservation node even though the underlying document-face bytes have not yet been authenticated or compared.

311.3 Updated preservation graph

The public preservation graph should now be represented as:

NT1 — New Telegraph — November 9, 2022 `IMG-20221109-WA0013.jpg`

FW1 — First Weekly — November 10, 2022 `IMG-20221110-WA0019.jpg`

SUN1 — The Sun — November 10, 2022 article-level embedded image object / current CDN representation

N1 — Nairaland — March 22, 2023 `17046532_screenshot20230322091735_jpeg15b2e89eea64ec1b4c9c996c412b2625`

N2 — Nairaland — March 22, 2023 `17046533_screenshot20230322090843_jpeg596866d45cbc85bde78607d69976ee29`

PEPC RA8 / RA9 — July 5, 2023 judicially admitted certified Police-record copies

311.4 New forensic question

The central image-forensics question is no longer simply whether one old scan can be found.

It is now:

> **Which of these pre-litigation/publication nodes share a physical reproduction lineage with the certified RA8/RA9 set tendered in July 2023?**

A match through crop geometry, marks, folds, toner defects, stamps, handwriting or later certification overlays could distinguish:

- a common 2002/2003 source copy;
- a 2022 public-circulation copy;
- a later Police-certified litigation copy;
- or multiple independent reproduction branches.

PART 312 — Signatory-Name Noise Is a Transcription Problem, Not a New Identity Finding

Contemporaneous live-court reports transcribed the U.S.-side signatory variously as **"Michael Onar"** or similar spellings.

The stronger documentary/reporting chain identifies the Legal Attaché as **Michael H. Bonner**.

The dossier should therefore treat "Onar/Omar"-type courtroom spellings as **secondary transcription variants pending recovery of the RA9 face**, not as evidence of a second U.S. official.

This is another reason document-face recovery matters: the signature/name block can eliminate transcription drift from later reporting.

PART 313 — OIA Search Is Now Defined at the Permanent Oracle/Master-File Field Level

313.1 NARA confirms the OIA MLA Tracking System master file is permanent

NARA Records Schedule **DAA-0060-2012-0015** describes the Office of International Affairs' Extradition and Mutual Legal Assistance tracking environment as Oracle applications and designates the **OIA MLA Tracking System master file** as **permanent**.

The schedule states that the MLA master file contains data and **scanned documents** for judicial-assistance requests received from and directed to foreign governments.

313.2 Matter-level fields now provide exact search handles

The OIA MLA master-file fields include, among others:

- **Control Number**;
- **Caption**;
- **Public Official**;
- **Received/Open Date**;
- **Inquiry Only**;
- Request Type / Request Description;
- **From Country / To Country / From District / To District**;
- Attorney / Prosecutor / Paralegal;
- **Disposition / Disposition Date**;
- **Foreign Name / Foreign Info**;
- **DOJ#**;
- Docket;
- **Foreign#**;
- Letter Rogatory / MOU / Bilateral Treaty indicators;
- **Assistance Code**;
- Sent/Received Date;
- Granted?;
- Crime/Treaty fields;
- Subjects;
- **Agency Code / Agent / Agent Phone / Agent Fax**;
- **Case Remarks**;
- Next Action / Action Done / Text;
- **Assignment History**;
- current/prior employee;
- and **scanned documents**.

313.3 Why "Inquiry Only" remains important

The Tinubu/NDLEA/DEA Lagos verification may not have been a classic treaty request.

The presence of an **Inquiry Only** field means a case-level search should not be limited to formal MLAT matters.

313.4 Revised OIA query architecture

The OIA run should seek records/databases/logs rather than generic name hits and then filter approximately as follows:

Date window: January 1–June 30, 2003

Country: Nigeria

Institution/agent terms:

- NDLEA

- DEA
- DEA Lagos
- Andre W. Kellum
- Nigeria Police
- U.S. Embassy Lagos / Legal Attaché

Subject/name terms:

- Bola Ahmed Tinubu
- Tinubu
- Compass Finance & Investment Company Limited
- Mueez / Adegboyega Akande
- Abiodun Agbele

Request-character terms:

- Inquiry Only
- verification
- court record
- forfeiture
- criminal record
- assistance
- drug / narcotics

Desired return fields:

Control Number → Caption → Foreign# → DOJ# → Agency/Agent → Received/Open Date → Assistance Code → Case Remarks → Assignment History → scanned-document identifiers.

Breakthrough condition: any matter-level row that can be cross-linked to NDLEA, DEA Lagos, Kellum or the April 2003 correspondence chain.

313.5 Historical-log caution

A matter/log hit would be a powerful **locator**, but the data fields themselves still require contextual validation.

Historical OIA litigation has documented the use of computer-generated correspondence logs and migration into Oracle systems, while also illustrating that database/log evidence can carry reliability or migration issues. Therefore a row should be used to locate the underlying matter file/scanned documents, not automatically treated as a complete substantive account of the transaction.

PART 314 — UN Article-7/17 Track Gains a Later Official NDLEA Anchor but the April 2003 Question Remains Open

314.1 Quarterly-publication methodology is independently confirmed

Official UNDCP/UNODC material confirms that the directory of **Competent national authorities under Articles 7 and 17 of the 1988 Convention** had, by 2003, been updated and published **quarterly** for approximately two years.

This validates the dossier's current historical method:

> **ST/NAR.3/2002/2 alone is not enough; the controlling question is the Nigeria entry plus any quarterly modification/addition effective by April 9, 2003.**

314.2 Later official UNODC directory identifies NDLEA under Articles 6, 7 and 17

A later official UNODC competent-authorities directory lists Nigeria's:

National Drug Law Enforcement Agency (NDLEA)

as the competent authority for:

Articles 6, 7 and 17 of the 1988 Convention.

That later directory is strong official evidence that NDLEA occupied the formal competent-authority role in a later period.

314.3 What this changes

The later entry materially strengthens the **institutional continuity/plausibility** of the NDLEA route and gives the historical search a specific authority/contact profile to trace backward.

It does **not** establish that the same designation, wording, address, officer or channel was already effective on **April 9, 2003**.

314.4 Exact UN recovery target remains unchanged

Recover:

1. **ST/NAR.3/2002/2 — Nigeria row**;
2. every Article-7/17 quarterly update/supplement after that edition and before or including **April 9, 2003**;
3. any amendment changing Nigeria's competent authority, contact person, address, telephone/fax or article coverage;
4. the earliest version that expressly lists NDLEA under **Article 7** and/or **Article 17**.

Only then can the dossier state whether NDLEA was the formally notified Article-7/17 authority at the precise time of the reported Kellum response.

PART 315 — Updated Evidentiary Matrix After Supplement XXIX

PROPOSITION	CURRENT ASSESSMENT
RA8 and RA9 were admitted at PEPC on July 5, 2023	**Established**
They were Items 1–2 of an 18-item tender schedule reported from the hearing	**Strong contemporaneous procedural reporting**
Counsel said photocopies had been made from “originals” and originals would be tendered	**Strong contemporaneous procedural reporting; physical meaning unresolved**
RA8/RA9 were Nigeria Police records and Police-certified true copies from Police custody	**Established by published PEPC judgment**
Michael Opeyemi Bamidele testified from an April 12, 2023 witness statement and linked RA8–RA25 to referenced documents	**Strong contemporaneous procedural reporting**
The witness statement is locatable at pages 83–138 of the 2nd/3rd Respondents' Reply package	**Contemporaneous recovery locator**
APC said in April 2023 it would seek a subpoena “again” at the IGP for `/287` and the U.S. reply	**Established as a pleading/reporting statement**
A subpoena was actually issued, served and returned	**Not established**
That subpoena was the mechanism by which Tinubu/Shettima obtained RA8/RA9	**Not established**
First Weekly supplies an additional November 10, 2022 preservation node	**Established as publication metadata**
`IMG-20221110-WA0019.jpg` is authenticated as RA8/RA9	**No**
The Sun supplies another November 10, 2022 preservation node	**Established as publication metadata**
Any public 2022 image has been proven identical to the July 2023 certified exhibits	**No**
OIA MLA master file is permanent and includes matter fields plus scanned documents	**Established by NARA schedule**
A Tinubu-specific OIA Control Number / Caption / Foreign# / DOJ# has been found	**No**
Official later UNODC directory lists NDLEA under Articles 6, 7 and 17	**Established for the later directory period**
NDLEA is proven to have held the same Article-7/17 designation on April 9, 2003	**Not yet established**
Any Tinubu-specific cooperation, NPA, immunity, proffer or political deal is established	**No**

PART 316 — Revised Exact Re-Entry Point After Supplement XXIX

The investigation should now prioritize the **judicial-production chain and document face in parallel**, rather than rely only on public image recovery.

Priority A — Recover the PEPC production set

Search for:

CA/PEPC/03/2023

and obtain:

1. 2nd/3rd Respondents' Reply;
2. **Michael Opeyemi Bamidele Witness Statement on Oath — April 12, 2023**;
3. pages **83–138** of the reply package;
4. the **18-item Schedule of Documents** used July 5, 2023;
5. exhibit-register entries for **RA8 and RA9**;
6. any registry copy or Record-of-Appeal copy preserving the full RA8/RA9 faces;
7. any application/order/subpoena/service/return directed to the **IGP/Nigeria Police**;
8. any Police covering letter or CTC-production record.

Breakthrough condition: recover a RA8/RA9 page, certification page, exhibit packet or process return that exposes certifying officer, rank/unit, date, source file/volume/folio or dispatch reference.

Priority B — Continue exact media-object recovery

Current graph:

```
NT1 → FW1 → SUN1 → N1/N2 → PEPC RA8/RA9
```

Recover the highest-resolution form of any node and compare physical/copy artefacts against the court exhibit set.

Priority C — Query the OIA historical data environment

Seek:

- legacy OIA MLA Tracking System extracts;
- Oracle master-file exports;
- correspondence logs;
- FOIA logs describing searches of those systems;
- NARA transfer/pre-accession metadata;
- Criminal Division records-management indexes;
- scanned-document inventories.

Filter for Nigeria / 2003 / NDLEA / DEA Lagos / Andre W. Kellum / Tinubu and return matter identifiers before doing any further broad narrative search.

Priority D — Close the UN authority-date gap

Recover the Nigeria row in **ST/NAR.3/2002/2** and quarterly changes effective through **April 9, 2003**.

Priority E — Feed every new identifier back into the same documentary core

Any Police, court, OIA, DEA or UN identifier should be used to move backward toward:

Police/NDLEA source file → Olowu petition → annexure inventory → Annexure 2 → CAC July-2002 search → Compass Finance & Investment Company Limited → RC 131287.

Bottom Line After Supplement XXIX

The RA8/RA9 track is now materially stronger even though the document faces remain unrecovered.

Supplement XXVIII reduced the public-image search to exact digital objects.

Supplement XXIX adds a second recovery architecture:

> **PEPC pleading/witness/schedule/process record → certified RA8/RA9 exhibit packet → Police certification/source locator → 2003 Police jacket.**

This is important because the missing metadata may survive in the **2023 judicial production layer** even if all public JPEG recovery attempts fail.

At the same time:

- the public preservation graph has expanded beyond Nairaland/New Telegraph;

- OIA can now be searched against specific permanent Oracle/master-file fields rather than generic institution names;
- and later official UNODC data give NDLEA a concrete formal competent-authority anchor that can be traced backward into the still-missing 2002/early-2003 directory state.

The evidentiary discipline remains unchanged:

> **No subpoena execution is presumed. No 2003 NDLEA designation is backdated from a later directory. No media image is treated as RA8/RA9 until the bytes are recovered and compared. No cooperation/deal theory is upgraded without a Tinubu-specific charging/disposition/cooperation record.**

The next highest-value object is therefore no longer only an old JPEG.

It is any one of the following:

RA8/RA9 court exhibit face PEPC 18-item schedule IGP subpoena/service/return or Police CTC covering letter OIA matter row with Control Number / Foreign# / DOJ# Nigeria Article-7/17 row effective April 2003.

A single identifier from any of those objects could move the investigation directly back into the 2003 institutional file tree.

Supplement XXIX — Source / Recovery Notes

1. **Channels Television — "Alleged Drug Case: Tinubu Qualified To Contest Presidency — APC," April 12, 2023.** Reports APC's statement that it would apply for a subpoena "to be issued again at the IGP" for the February 3, 2003 Police letter `/287` and February 4 U.S. Embassy reply. Used as a pleading/process lead, not proof that the subpoena was executed. https://www.channelstv.com/2023/04/12/alleged-drug-case-tinubu-qualified-to-contest-presidency-apc/

1. **The Nigerian Voice — full reproduced 2nd/3rd Respondents' Reply to the Obi/Labour Party petition, April 14, 2023.** The document list expressly includes "Correspondence between the Nigeria Police and the US Embassy in respect of the 2nd respondent" and separately includes "Documents to be tendered by means of subpoena." Those two entries are not automatically the same category or process. https://www.thenigerianvoice.com/news/319672/full-text-reply-of-tinubu-shettima-to-peter-obis-petition.html

1. **Contemporaneous July 5, 2023 PEPC live-report preservation (Rattibha/X-thread reproduction).** Reports the 18-item schedule, Items 1–2 as the Police/U.S. letters, the statement concerning originals/photocopies, admission as RA8/RA9, and Bamidele's April 12 witness statement / pages 83–138 locator. Used as procedural reporting pending recovery of the court transcript/schedule itself. https://en.rattibha.com/thread/1676501862306963456

1. **Diaspora Digital Media — July 5, 2023 hearing summary.** Independently reproduces the same tender sequence, identifies the witness as Senator Michael Opeyemi Bamidele, gives the pages 83–138 witness-statement locator, and records his linkage of RA8–RA25 to documents referenced in the statement. Used as secondary procedural corroboration. https://diasporadigitalmedia.com/summary-of-what-transpired-at-election-petition-tribunal-as-tinubu-shettima-close-case/

1. **Published PEPC judgment — *Obi v. INEC* (2023), NWLR reproduction.** Holds that RA8 and RA9 formed part of Nigeria Police records and that Nigeria Police certification confirmed them as true copies of documents in Police custody. This remains the controlling custody/certification authority. https://www.yusufali.net/reports/obi_v_inec_2023_no1_19_NWLR_pt1834.pdf

1. **First Weekly Magazine — "US Embassy's Letter Clearing Tinubu Of Conviction Over Drug Cases In America Resurfaces," November 10, 2022.** Adds a separate publication-preservation node associated with the circulating Bonner letter and the INEC-Lagos routing claim. https://www.firstweeklymagazine.com/us-embassys-letter-clearing-tinubu-of-conviction-over-drug-cases-in-america-resurfaces/

1. **The Sun Nigeria — "Letter exonerating Tinubu from drug cases in US resurfaces," November 10, 2022.** Adds another independent publication node reproducing the February 2003 reference data and reporting the INEC-Lagos routing claim. https://thesun.ng/letter-exonerating-tinubu-from-drug-cases-in-us-resurfaces/

1. **NARA Records Schedule DAA-0060-2012-0015 — OIA Extradition and Mutual Legal Assistance Tracking System.** Establishes the Oracle tracking environment; identifies the permanent OIA MLA master-file fields including Control Number, Caption, Inquiry Only, Foreign Name, DOJ#, Foreign#, Agency/Agent, Case Remarks, Assignment History and scanned documents; and supplies the records-disposition architecture for the matter-level recovery strategy. https://www.archives.gov/files/records-mgmt/rcs/schedules/departments/department-of-justice/rg-0060/daa-0060-2012-0015_sf115.pdf

1. **DOJ Office of Inspector General — 2002 review of OIA.** Confirms the historical country-team structure, including Team I responsibility for the United Kingdom/Africa, and provides institutional context for the Nigeria search. https://oig.justice.gov/archives/reports/OBD/e0208/intro.htm

1. **UNDCP/UNODC — E/CN.7/2003/8.** States that for the prior two years the Article-7/17 competent-authority directory had been updated and published quarterly, validating the need to recover the edition/update actually current in early April 2003 rather than rely only on the 2002 base publication. https://www.un.org/depts/los/general_assembly/contributions_texts/undcp.pdf

1. **United Nations Digital Library — ST/NAR.3/2002/2, Record 469207.** Remains the dedicated 2002 historical directory source whose Nigeria row must be recovered. https://digitallibrary.un.org/record/469207

1. **UNODC — later Competent National Authorities directory (2011 edition as indexed by UNODC).** Lists Nigeria's National Drug Law Enforcement Agency under Articles **6, 7 and 17** of the 1988 Convention. This is used only as a later official institutional anchor and must not be backdated to April 2003 without the historical quarterly directory chain. https://www.unodc.org/documents/legal-tools/CNA_Directory_2011_2_Ebook.pdf

SUPPLEMENT XXX — U.S.–Nigeria MLAT Entry Into Force, RA8/RA9 Record-of-Appeal Route, Arase Return Letter, LEGAT Telephone-Field Correction, and Kellum–Bonner Lagos Continuity

> **Scope / method note:** This supplement is append-only. It does not alter the earlier dossier or Supplement XXIX. It records only new archival/recovery findings from the next research run and preserves the dossier's A/B/C distinction. Where the new material changes the interpretation of an identifier or search route, the correction is made explicitly rather than silently rewriting earlier language.
>
> **Central evidentiary rule:** institutional plausibility, staffing continuity, telephone-directory metadata, appellate references and contemporaneous press reproductions are not substitutes for the underlying Police, NDLEA, DEA, OIA or court-file objects. Each is used as a locator unless the proposition itself is independently established by an official record.

PART 317 — The U.S.–Nigeria Mutual Legal Assistance Treaty Was Already in Force by April 2003

317.1 Entry-into-force date is now closed

Official U.S. treaty material establishes that the **Treaty Between the Government of the United States of America and the Government of the Federal Republic of Nigeria on Mutual Legal Assistance in Criminal Matters** was:

- signed at Washington on **September 13, 1989**;
- approved through the U.S. ratification process before 2003;
- and **entered into force on January 14, 2003**.

This means the bilateral MLAT was legally operative almost three months before the reported **April 9, 2003 Andre W. Kellum / NDLEA correspondence**.

317.2 Why this materially changes the OIA search

The dossier previously treated OIA correctly as a historical international-assistance records environment and preserved both treaty and non-treaty possibilities.

The January 14, 2003 entry-into-force date now sharpens that model:

> **A formal U.S.–Nigeria MLAT route was legally available at the exact time of the reported Kellum response.**

Accordingly, a 2003 OIA search must no longer emphasize only `Inquiry Only` or informal agency consultation. It must test **two competing but compatible routing models**.

317.3 Route A — formal treaty matter

Possible architecture:

Nigeria Central Authority / Attorney General or designee → DOJ/OIA as U.S. Central Authority → DEA / FBI / prosecutor / records custodian used to execute or verify the request → response routed back through the assistance channel.

Under this model, the OIA record could carry fields associated with a bilateral-treaty matter, including:

- country = Nigeria;
- treaty / bilateral-assistance coding;
- Received/Open Date;
- Control Number;
- Caption;
- Foreign#;
- DOJ#;
- requesting authority;
- assigned OIA attorney/team;
- Agency/Agent;
- assistance code;
- remarks;
- assignment history;

- linked scans or correspondence.

317.4 Route B — direct NDLEA→DEA Lagos request with OIA consultation

The reported Kellum language remains compatible with a second model:

NDLEA → DEA Lagos / LNCO → DOJ/OIA consultation / verification → Kellum response.

Under this model the matter may appear as:

- `Inquiry Only`;
- informal assistance;
- agency consultation;
- DEA overseas correspondence;
- OIA correspondence/log entry;
- or a hybrid record that never matured into a conventional full MLAT request.

317.5 Exact new search rule

Future OIA/NARA/DOJ searches should therefore run both branches simultaneously:

FORMAL-TREATY TERMS

- Nigeria
- MLAT
- bilateral treaty
- treaty request
- Attorney General of the Federation
- Federal Ministry of Justice
- Central Authority
- January–April 2003

AGENCY/INQUIRY TERMS

- NDLEA
- DEA Lagos
- LNCO
- Andre W. Kellum
- Inquiry Only
- verification
- documents received from NDLEA
- DOJ/OIA consultation
- April 9, 2003

317.6 What this does not establish

The MLAT's entry into force does **not** prove that:

- the Tinubu/NDLEA matter was submitted under the MLAT;
- the Attorney General of the Federation transmitted it;
- OIA opened a formal MLAT control;
- the reported Kellum letter is authentic;
- or Annexure 2 was among the transmitted records.

Those remain documentary questions.

PART 318 — Kellum Is Now Organisationally Anchored in Lagos Across the Critical Period

318.1 December 2001 State Department officer-directory evidence

A digitized **Key Officers of Foreign Service Posts** publication from late 2001 lists:

DEA: Andre Kellum (res. Lagos)

in the West Africa regional-post structure.

This gives a concrete pre-2003 institutional anchor for Kellum's DEA Lagos assignment.

318.2 September 2003 post-roster evidence

An archived State-Department-derived Nigeria post roster marked **Last Modified: September 24, 2003** lists at the Lagos Consulate simultaneously:

- **FBI: Michael Bonner**
- **DEA: Andre Kellum**

This is highly useful as organisational corroboration because it brackets the exact 2003 correspondence period from both sides:

December 2001 — Kellum resident in Lagos ↓ February 4, 2003 — Bonner Police/FBI-NCIC correspondence ↓ April 9, 2003 — reported Kellum NDLEA/DEA/OIA response ↓ September 24, 2003 — Bonner and Kellum both listed in Lagos post roster.

318.3 Evidentiary consequence

This does not authenticate the April 9 letter.

It does, however, materially weaken a possible chronology objection that **Andre Kellum may not have been the DEA officer based in Lagos during the relevant period**.

The staffing structure is consistent with the reported document.

318.4 New records-search implication

Because both Bonner and Kellum were institutionally present in Lagos in the same 2003 period, future archive searches should include **post-level records**, not merely name searches:

- U.S. Consulate Lagos law-enforcement liaison correspondence;
- DEA Lagos Country Office outgoing correspondence registers;
- LEGAT Lagos correspondence registers;
- post administrative files;
- pouch / telegram / records-transfer indexes;
- law-enforcement-agency contact lists;
- Embassy/Consulate front-office logs where external Nigerian-agency requests were routed.

PART 319 — `011-234-1-261-0097 ext. 244` Should No Longer Be Treated as a Presumptive U.S. Case Reference

319.1 The number matches historical Lagos telephone infrastructure

A U.S. Department of Justice/OJP directory of FBI Legal Attaché offices lists the Lagos Legal Attaché office at:

Department of State — 8300 Lagos Place — Washington, DC 20521-8300

with telephone:

(011-234-1) 261-0097.

Separate official U.S. State Department commercial-guide material for Nigeria also lists **261-0097** among the U.S. Embassy Lagos telephone numbers.

The number therefore has a documented telecommunications identity independent of the Tinubu controversy.

319.2 Consequence for the widely reproduced RA9 header

Numerous later articles describe the February 4, 2003 letter as carrying:

"reference 011-234-1-261-0097 ext. 244"

or similar wording.

Because the core number **261-0097** is independently documented as a Lagos Embassy/LEGAT telephone number, it should no longer be used in this dossier as though it were a proven FBI file number, case number, correspondence serial or OIA/DEA control number.

319.3 Strongest current interpretation

The most likely explanation is that later reproductions have **misread or relabeled telephone/extension metadata as a "reference number."**

This is strengthened by other reproductions of the same Bonner correspondence that separately provide contact instructions using a Lagos telephone number, extension and fax number.

319.4 Residual caution

The full RA9 document face has still not been recovered at sufficient quality to determine exactly where:

- `261-0097`;
- `ext. 244`;
- any true letter reference;
- any LEGAT serial;
- any dispatch number;
- or any administrative routing number

appeared on the page.

Therefore the correct dossier formulation is:

> **`261-0097` is independently established as a historical Lagos Embassy/Legal-Attaché telephone number. The common description of `011-234-1-261-0097 ext. 244` as the U.S. letter's "reference number" is therefore probably a later metadata misclassification and must not be relied upon as a case identifier unless the document face proves otherwise.**

319.5 New visual-forensics instruction for RA9

When RA9 is recovered, inspect the header/footer for separate fields:

- Tel / Telephone;
- Ext.;
- Fax;
- Ref.;
- File;
- Case;
- Serial;
- Date;
- routing initials;
- classification/handling marks;
- Embassy/LEGAT letterhead identifiers.

The objective is now specifically to locate the **real U.S. correspondence identifier**, if one exists, rather than continue searching the telephone number as if it were a file reference.

PART 320 — A Contemporary February 2003 Source Reconstructs the Police Return Chain Beyond RA8/RA9

320.1 Vanguard/allAfrica preserves the January 30 AD request

A **February 10, 2003 Vanguard report**, preserved by allAfrica, reproduces the substance of the Lagos State Alliance for Democracy request to the Inspector-General of Police.

It identifies:

- **Abiodun Ogunleye**, Lagos State AD chairman;
- letter date: **January 30, 2003**;
- purpose: party screening/clearance of incumbent Governor Bola Ahmed Tinubu for the forthcoming gubernatorial election;
- allegations prompting the request: drug trafficking and money laundering claims;
- request to the IGP: obtain confirmation from the U.S. Embassy regarding any criminal record or conviction.

This strongly anchors the dossier's **P1** stage with a contemporaneous source.

320.2 `/287` remains the Police→U.S. inquiry document

The same report reproduces Bonner's response to the IGP and identifies the Police letter:

February 3, 2003 SR.3000/IGPSEC/ABJ/VOL.24/287

The report states that an FBI NCIC check was conducted in response.

This remains the dossier's **P2** object.

320.3 New P4 evidence — Solomon Arase return letter to AD leadership

The most important new portion is the report's reproduction of a **separate Nigeria Police return communication**.

It states that the **Principal Staff Officer to the Inspector-General of Police, Solomon Arase, Ag/ACP**, wrote on behalf of the IGP to the AD leadership and referred expressly to the **January 30, 2003** AD letter.

The reproduced communication says the Police had made inquiry through the U.S. mission and that the result was negative for criminal arrest records, wants or warrants.

Most importantly, it states:

> **"The report of the search is herewith attached."**

320.4 Why this is a major recovery clue

This creates a distinct document object beyond RA8 and RA9:

P4 — Police return/cover letter from the IGP's office to Lagos AD leadership, signed/sent through Solomon Arase, with the FBI/NCIC search report attached.

The likely 2003 Police chain can now be modeled as:

P1 — Jan. 30 AD/Ogunleye request to IGP → P2 — Feb. 3 IGP inquiry `/287` to U.S. mission → P3 — Feb. 4 Bonner/FBI-NCIC response → P4 — Arase/IGP-office return letter to AD leadership + attached search report.

320.5 This gives the Police search new exact phrases

Police registry/archive searches should now include:

- `Re: Governor Bola Ahmed Tinubu Criminal Record`
- `January 30, 2003`
- `Abiodun Ogunleye`
- `Alliance for Democracy`
- `Solomon Arase`
- `Principal Staff Officer`
- `Ag/ACP`
- `report of the search`
- `herewith attached`
- `NCIC`
- `/287`

320.6 Potential evidentiary value of P4

Recovering P4 could reveal:

- its own outgoing Police reference number;
- registry date;
- dispatch number;
- source volume/folio;
- recipient address;
- routing initials;
- enclosure notation;
- whether the attachment was Bonner's original reply, a Police copy, or another summary/report;
- whether the Police file contained the incoming AD request and the broader Olowu petition together or in linked jackets.

320.7 Critical separation from the Olowu petition

The Vanguard/allAfrica report also states that **Sir Tunde Olowu had petitioned the IGP** and reproduces allegations from that petition.

This is highly important provenance evidence, but it still does **not** prove that:

- the Olowu petition carried the same incoming registry number as the Ogunleye/AD request;
- P1 and P0 were the same document;
- the full petition was physically attached to the AD request;
- or Annexure 2 was in the `/287` sub-file.

The dossier must therefore preserve:

P0 — Olowu petition, incoming number still unknown

as separate from:

P1 — Ogunleye/AD January 30 request.

PART 321 — RA8/RA9 Now Have a Supreme Court Record-of-Appeal Recovery Route

321.1 Supreme Court appeal identifier is fixed

The Obi/Labour Party appeal from the Presidential Election Petition Court was docketed in the Supreme Court of Nigeria as:

SC/CV/937/2023

arising from:

CA/PEPC/03/2023.

A publicly available **Notice of Appeal** contains **Ground 39**, which expressly discusses **Exhibits RA8 and RA9** and reproduces the substance of RA9.

This is important because it proves that RA8/RA9 were not only trial-level exhibits; they became part of the appellate record and argument.

321.2 Record of Appeal pagination is now an archival locator

Appellate argument reproductions refer expressly to the **Record of Appeal (RoA)** and cite page numbers in the multi-thousand-page record, including **page 3654** in the qualification/forfeiture argument.

The current evidence does **not** establish that RA8 or RA9 themselves are physically located at page 3654.

Rather, page 3654 is proof that the PEPC record was compiled into a formally paginated appellate record that can be searched volume-by-volume.

321.3 New court-file architecture

The judicial recovery chain should now be modeled as:

CA/PEPC/03/2023 trial file → RA8/RA9 exhibit packet → Record of Appeal compiled for SC/CV/937/2023 → Supreme Court appeal record / briefs / certified copies.

321.4 Exact Record-of-Appeal targets

Recover or locate:

1. full index/table of contents of the RoA;
2. volume list;
3. exhibit index;
4. entries for **RA8** and **RA9**;
5. pages containing `/287`;
6. pages containing `Michael H. Bonner`;
7. pages containing `Tafa Balogun`;
8. pages containing `Solomon Arase`;
9. pages containing Bamidele's witness statement;
10. pages containing the July 5, 2023 18-item schedule;

11. any CTC/exhibit certification sheets inserted before or after RA8/RA9.

321.5 Why the RoA may beat the media-image route

If the Record of Appeal reproduces the exhibits, it could preserve:

- the full document face;
- margins omitted by news screenshots;
- certification block;
- exhibit sticker;
- registrar mark;
- page-back certification;
- Police CTC stamp;
- handwritten file/folio notation;
- court pagination linking the exhibit to a specific volume.

A judicial-record copy would also provide a stronger provenance chain than a reposted JPEG.

321.6 Evidentiary limit

At present:

- the Notice of Appeal is recovered;
- Ground 39 expressly identifies RA8 and RA9;
- a multi-thousand-page RoA is clearly referenced in the appellate material;
- but the **full RoA and the RA8/RA9 pages within it have not yet been recovered**.

No certification officer or Police source folio can therefore be upgraded yet.

PART 322 — The NDLEA→DEA→OIA Cover Letter Becomes Even More Important After the MLAT Finding

322.1 The reported Kellum wording presupposes a prior request object

Published reproductions of the April 9, 2003 Kellum letter use formulations including:

- **"the above referenced matter"**;
- **"Pursuant to the aforementioned request"**;
- and that documents received by the DEA Lagos Country Office from NDLEA were forwarded to DOJ/OIA officials for verification.

Whatever the ultimate authenticity determination, the text as reproduced presupposes a **specific prior NDLEA request/correspondence object**.

322.2 The MLAT date gives that missing cover letter a new diagnostic role

Because the bilateral MLAT had entered into force on **January 14, 2003**, the missing NDLEA request can now distinguish between several historical mechanisms.

Look for:

Treaty indicators

- Mutual Legal Assistance Treaty / MLAT;
- Attorney General of the Federation;
- Federal Ministry of Justice;
- Central Authority;
- treaty article citation;
- formal assistance request language;
- OIA control/reference.

Direct-agency indicators

- NDLEA Chairman / Director;
- DEA Lagos Country Office;

- Narcotics Attaché;
- verification request;
- background check;
- petition / eligibility inquiry;
- enclosure list;
- no Attorney-General routing.

322.3 High-value attachment question

The cover letter or enclosure schedule may answer the dossier's central documentary question:

> **Were the Olowu petition and its annexures — including the alleged CAC search later called Annexure 2 / Document D — among the materials transmitted from NDLEA to DEA Lagos and onward to OIA?**

No current record proves that they were.

But the request/enclosure list is now the cleanest document for testing it.

PART 323 — Updated Police / Court / OIA Evidence Graph

The combined documentary architecture now reads:

Police branch

P0 — Olowu petition — incoming Police reference unknown ↓ P1 — Jan. 30, 2003 Ogunleye / Lagos AD request to IGP ↓ P2 — Feb. 3, 2003 IGP inquiry `/287` to U.S. mission ↓ P3 — Feb. 4, 2003 Bonner FBI/NCIC response ↓ P4 — Solomon Arase / IGP-office return to AD leadership + "report of the search ... herewith attached" ↓ later Police custody / CTC production ↓ PEPC RA8/RA9 ↓ SC/CV/937/2023 Record of Appeal.

NDLEA/OIA branch

Olowu / related petition material ↓ NDLEA request + enclosure list — still missing ↓ DEA Lagos / LNCO — Kellum ↓ DOJ/OIA verification / treaty or inquiry route ↓ April 9, 2003 reported response.

Convergence target

Both branches continue to point back toward:

petition → annexure inventory → Annexure 2 → July 2002 CAC search → Compass Finance & Investment Company Limited → RC 131287.

PART 324 — Updated Evidentiary Matrix After Supplement XXX

PROPOSITION	CURRENT ASSESSMENT
U.S.–Nigeria MLAT entered into force January 14, 2003	**Established by official U.S. treaty/DOJ material**
A formal MLAT route was legally available on April 9, 2003	**Established as institutional/legal fact**
The Tinubu/NDLEA request actually used the MLAT	**Not established**
OIA should now be searched for both treaty-coded and Inquiry Only/direct-agency matters	**Strong recovery conclusion**
Andre Kellum was assigned/resident in Lagos by late 2001	**Supported by digitized State Department Key Officers directory**
Michael Bonner and Andre Kellum were both listed at the Lagos post in September 2003	**Supported by archived State-Department-derived post roster**
Those staffing records authenticate the April 9 Kellum letter	**No**
`261-0097` was a historical U.S. Embassy/LEGAT Lagos telephone number	**Established by U.S. government directory material**
`011-234-1-261-0097 ext. 244` is proven to be RA9's case/file reference	**No — likely metadata misclassification**
A separate true U.S. correspondence/file/serial number may exist on RA9	**Open question; document face required**

PROPOSITION	CURRENT ASSESSMENT
Jan. 30, 2003 AD/Ogunleye request to IGP is contemporaneously reproduced	**Strong contemporaneous-source evidence**
Solomon Arase sent/issued a return communication to AD leadership stating the search report was attached	**Strong contemporaneous-source evidence**
P4's own Police reference/dispatch number has been recovered	**No**
Olowu petition and Ogunleye request are proven to share one Police incoming file number	**No**
SC/CV/937/2023 Notice of Appeal Ground 39 expressly discusses RA8/RA9	**Established by recovered Notice of Appeal**
PEPC record was compiled into a paginated Record of Appeal	**Established by appellate record references**
RA8/RA9 exhibit faces have been recovered from the RoA	**No**
Page 3654 is proven to be the page containing RA8 or RA9 itself	**No — it is currently an appellate locator, not an exhibit-page identification**
Original NDLEA request/reference/enclosure list has been recovered	**No**
Tinubu-specific OIA Control Number / Foreign# / DOJ# has been recovered	**No**
Tinubu-specific cooperation/NPA/immunity/proffer/declination record has been recovered	**No**

PART 325 — Revised Exact Re-Entry Point After Supplement XXX

The investigation should now resume in the following order.

Priority A — Supreme Court / Record-of-Appeal extraction

Target:

SC/CV/937/2023 — complete Record of Appeal from CA/PEPC/03/2023

Search within the RoA for:

- RA8
- RA9
- `/287`
- `SR.3000/IGPSEC/ABJ/VOL.24/287`
- `Michael H. Bonner`
- `Tafa Balogun`
- `Solomon Arase`
- `Bamidele`
- `18-item Schedule`
- `July 5, 2023`
- `certified true copy`
- `Nigeria Police`

Breakthrough condition: obtain a full RA8 or RA9 exhibit image, certification sheet, exhibit sticker or court-registry page that exposes the Police CTC/source-file metadata.

Priority B — Recover P4, the Arase return/cover letter

Search:

- Nigeria Police correspondence registry;
- IGP Secretariat 2003 outgoing mail;
- Alliance for Democracy Lagos archives;
- Ogunleye political/personal papers;
- INEC Lagos election-screening files;
- PEPC evidentiary productions;
- press/photo archives from February 2003.

Exact wording anchors:

"Re: Governor Bola Ahmed Tinubu Criminal Record" "report of the search is herewith attached".

Breakthrough condition: recover P4 with its own Police reference/dispatch/file/folio notation.

Priority C — Recover the original NDLEA request and enclosure schedule

Search for:

- above referenced matter;
- aforementioned request;
- Bola Ahmed TINUBU;
- Bello Lafiaji;
- Andre W. Kellum;
- LNCO;
- NDLEA;
- DOJ/OIA;
- MLAT / Mutual Legal Assistance;
- Central Authority;
- Attorney General of the Federation;
- Federal Ministry of Justice;
- attachment/enclosure list.

Breakthrough condition: a request reference, subject line or enclosure list that can be cross-searched in DEA/OIA systems and tested for Annexure 2.

Priority D — OIA dual-route search

Run both:

Treaty branch Nigeria + MLAT + Jan–Apr 2003 + Central Authority + DEA/Lagos

and:

Inquiry branch Nigeria + Inquiry Only + NDLEA + Kellum + LNCO + verification.

Return:

Control Number → Caption → Foreign# → DOJ# → Received/Open Date → Agency/Agent → Assistance Code → Case Remarks → Assignment History → scanned-document identifiers.

Priority E — Continue RA8/RA9 media-object recovery

The media graph remains useful, but it is now secondary to the court-record route unless a high-resolution original file becomes available.

Do not search `261-0097` as though it were a case number.

Use it instead as **telephone/header metadata** while hunting for a different true correspondence identifier on the scan.

PART 326 — Strict Non-Upgrades After Supplement XXX

This research run does **not** establish any of the following:

1. No RA8/RA9 document face or reverse side has yet been recovered from the Supreme Court Record of Appeal.
2. No Police certification officer, rank, certification date, volume/folio or CTC-production number has yet been extracted.
3. No P4 outgoing Police reference number has yet been recovered.
4. No proof shows that the Olowu petition and Ogunleye AD request shared the same Police incoming file.
5. No proof shows that the April 9, 2003 reported Kellum matter proceeded formally under the newly effective U.S.–Nigeria MLAT.
6. No Tinubu-specific OIA Control Number, Caption, Foreign#, DOJ# or Oracle matter has yet been recovered.
7. No original NDLEA reference, cover letter, subject line or attachment inventory has yet been recovered.
8. No authenticated Kellum original has yet been recovered.
9. No authenticated Annexure 2 / July 23, 2002 CAC search has yet been recovered.

10. No Tinubu-specific cooperation agreement, non-prosecution agreement, immunity understanding, proffer agreement, coded declination, source designation or political quid-pro-quo agreement is established by this supplement.

The Deal/Cooperation hypothesis therefore remains **separate and closed pending a Tinubu-specific prosecutor/disposition/cooperation record**.

Bottom Line After Supplement XXX

This run produces five practical upgrades.

First: the bilateral U.S.–Nigeria MLAT was not merely prospective in April 2003; it had been in force since **January 14, 2003**. OIA must therefore be searched through both a formal treaty branch and an Inquiry Only/direct-agency branch.

Second: Andre Kellum is now organisationally bracketed in Lagos across the relevant period, with a late-2001 DEA-Lagos assignment anchor and a September-2003 Lagos roster that also lists Michael Bonner.

Third: `261-0097` is independently documented as a historical Lagos U.S. Embassy/Legal-Attaché telephone number. It should no longer be pursued as a presumptive U.S. file reference. The real RA9 correspondence identifier, if any, must be recovered from the document face.

Fourth: the February 2003 Police chain now contains a distinct **P4 return letter**: Solomon Arase, then Principal Staff Officer to the IGP, reportedly returned the result to the Lagos AD leadership and stated that the **"report of the search is herewith attached."** This creates a new Police-jacket locator independent of the later PEPC certification trail.

Fifth: RA8/RA9 can now be attacked through the **Supreme Court appellate record**, not only through public JPEGs. `SC/CV/937/2023` and its Record of Appeal provide a concrete judicial-preservation route to the exhibit packet.

The highest-value next objects are therefore:

SC/CV/937/2023 Record-of-Appeal volume containing RA8/RA9 P4 Solomon-Arase Police return letter original NDLEA→DEA Lagos request/enclosure list OIA matter row under either MLAT or Inquiry Only routing RA9 full document face showing the actual U.S. header/reference fields.

All five routes continue to converge on the same documentary core:

Police/NDLEA file tree → Olowu petition → annexure inventory → Annexure 2 → CAC July-2002 search → Compass Finance & Investment Company Limited → RC 131287.

Supplement XXX — Source / Recovery Notes

1. **U.S. Department of Justice — Mutual Legal Assistance Treaties table.** Lists **Nigeria — entry into force January 14, 2003**. Used to close the treaty-effective-date question. https://www.justice.gov/media/1221921/dl?inline=

1. **U.S. treaty record / later official treaty compilations — U.S.–Nigeria Mutual Legal Assistance Treaty in Criminal Matters.** Confirms signature September 13, 1989 and entry into force January 14, 2003. https://www.govinfo.gov/content/pkg/USCOURTS-ca2-20-03909/pdf/USCOURTS-ca2-20-03909-0.pdf

1. **Key Officers of Foreign Service Posts — late 2001 digitized edition.** Lists **DEA: Andre Kellum (res. Lagos)**. Used as a staffing/assignment anchor, not as authentication of any Tinubu-specific correspondence. https://www.the-mcies.com/DoSTeleDec2001.pdf

1. **Archived State-Department-derived Nigeria post roster, last modified September 24, 2003.** Lists **FBI: Michael Bonner** and **DEA: Andre Kellum** at Lagos. Used as organisational corroboration. https://www.encyclopedia.com/places/africa/nigeria-political-geography/nigeria

1. **U.S. Department of Justice/OJP — FBI Legal Attaché Office directory.** Lists Lagos Legal Attaché telephone **(011-234-1) 261-0097**, demonstrating that the core number commonly reproduced as a "reference number" had an established telephone function. https://ojp.gov/pdffiles1/ojjdp/206555app.pdf

1. **U.S. Department of State — Nigeria 2000 Country Commercial Guide.** Lists U.S. Embassy Lagos telephone numbers including **261-0097**, independently reinforcing the telecommunications interpretation. https://1997-2001.state.gov/about_state/business/com_guides/2000/africa/nigeria00_11.html

1. **Vanguard (Lagos), February 10, 2003, preserved by allAfrica — "U.S. Clears Governor Tinubu of Criminal Deals."** Contemporaneously reproduces the January 30 AD/Ogunleye request, `/287`, Bonner's NCIC response, and a separate return communication by **Solomon Arase, Ag/ACP, Principal Staff Officer to the IGP**, stating that the **"report of the search is herewith attached."** This is the controlling source for the new P4 recovery object. https://allafrica.com/stories/200302110527.html

1. **Supreme Court Notice of Appeal — SC/CV/937/2023.** Ground 39 expressly discusses **RA8 and RA9** and reproduces the substance of RA9. The public copy bears a Certified True Copy marking. Used to anchor RA8/RA9 in the appellate record. https://theeagleonline.com.ng/wp-content/uploads/2023/09/NOTICE-OF-APPEAL-PO.pdf

1. **Supreme Court judgment — SC/CV/937/2023, Peter Obi & Anor v. INEC & Ors.** Confirms the Supreme Court appeal identifier arising from the PEPC proceedings. https://westafricaweekly.com/wp-content/uploads/2023/12/Judgment-By-I.M.M.-Saulawa-JSC-Mr.-Pe.pdf

1. **Diaspora Digital Media appellate-argument reproduction.** Uses the formal **Record of Appeal (RoA)** nomenclature and cites **page 3654** in the qualification/forfeiture argument. Used only to establish the existence/pagination of the appellate record and as a recovery locator; it does not establish that RA8/RA9 themselves are on page 3654. https://diasporadigitalmedia.com/details-of-peter-obi-lps-appeal-at-supreme-court-against-pepc-judgment-pt-5/

1. **Archived reproductions of the reported April 9, 2003 Kellum response.** Preserve the wording "above referenced matter," "aforementioned request," LNCO receipt of NDLEA documents, and consultation/verification with DOJ/OIA. These remain secondary/derivative until the underlying Kellum original is recovered. https://www.opinionnigeria.com/archive-drug-crimes-apc-leader-bola-ahmed-tinubu-still-a-suspect-in-the-u-s/

SUPPLEMENT XXXI — Closure Run: RoA Exhibit Architecture, Expanded Media Objects, TELL/Olowu Recovery Keys, and the Possible INEC Custody Layer

> **Scope note:** This supplement records only the additional findings and negative findings generated during the next closure-focused research run. The preceding dossier through Supplement XXX is preserved unchanged. The purpose of this supplement is not to broaden the narrative but to narrow the remaining documentary gaps around **RA8/RA9**, the **Record of Appeal**, the **2002–2003 media-preservation chain**, and the **Olowu/TELL → Annexure 2** recovery route.
>
> **Classification discipline:** A recovery key, image filename, forum attachment object, quoted visual observation, or media-hosting artifact is **not** treated as proof of the underlying document's authenticity or contents. Where image bytes were not recovered, the dossier records only the existence of the technical locator.

PART 327 — The Record-of-Appeal Route Is Now Structurally Confirmed as an Exhibit-Bearing Record

327.1 The RoA contains the exhibits themselves, not merely pleadings and judgments

The appellate materials arising from **CA/PEPC/03/2023 / SC/CV/937/2023** cite other trial exhibits by **specific Record-of-Appeal page ranges and volumes**. One recovered example identifies **Exhibit PAS at pages 2216–2226, Volume 4 of the RoA**.

This materially strengthens the RA8/RA9 recovery strategy because it demonstrates that the compiled appellate record was not limited to judgments or narrative references: at least some underlying PEPC exhibits were physically reproduced inside the paginated Record of Appeal.

Evidentiary consequence: the proposition that RA8/RA9 may be recoverable from the RoA is no longer based only on general appellate-record practice. It is supported by the demonstrated presence of other identified exhibits inside that same record structure.

327.2 The search problem has changed from "find RA8/RA9 online" to "locate their RoA pages"

The highest-value court-record task is therefore now:

SC/CV/937/2023 → full Record of Appeal → exhibit volumes → RA8 / RA9 page range → document face / CTC block.

The earlier locator **page 3654** remains useful only as an appellate-reference anchor. It is **not** treated as proof that RA8 or RA9 itself appears on that page.

327.3 Neighbor-exhibit strategy

The July 5, 2023 tender chronology places **RA8 and RA9 at the beginning of the 2nd/3rd Respondents' documentary sequence**, immediately before later-numbered exhibits including the CSU-related material.

Accordingly, if a firm RoA page range can be recovered for a nearby exhibit such as **RA10 or RA11**, the pages immediately preceding that range become a high-probability search window for RA8/RA9.

This is a **recovery heuristic**, not a finding that exhibit numbering necessarily maps one-to-one onto uninterrupted RoA pagination.

PART 328 — PRNigeria Is Confirmed as a Pre-Litigation Preservation Node but Not a Document-Face Source

328.1 What PRNigeria establishes

PRNigeria stated on **November 17, 2022** that it had **obtained** the February 4, 2003 U.S. Consulate/Embassy response to the Nigeria Police inquiry. That continues to establish an important pre-PEPC preservation fact: a copy of the Bonner correspondence was circulating publicly before the July 2023 evidentiary phase.

328.2 What the present image inspection does not establish

The image surfaced from the PRNigeria article in this run is a **composite/header illustration** combining Tinubu imagery with material from the 1993 U.S. court-record controversy. It is not a usable full-face reproduction of RA8 or RA9 and does not expose the Nigeria Police certification block, margins, routing marks, reverse-side notations, or exhibit sticker.

Recovery consequence: PRNigeria remains valuable for **provenance chronology**, but it should be downgraded as an immediate **pixel-recovery route** unless a separate archived attachment or e-magazine page containing the actual 2003 letter is located.

328.3 Negative result discipline

The failure to recover RA8/RA9 from the presently accessible PRNigeria image set is **not evidence** that PRNigeria never possessed a higher-resolution letter copy. It establishes only that the currently surfaced image is not the required document face.

PART 329 — New Telegraph Preservation Family Expanded: WA0014 Is a Separate Recovery Object

329.1 Additional embedded media object

The New Telegraph November 2022 preservation node contains an additional embedded media object identified as:

`IMG-20221109-WA0014.jpg`

alongside the already preserved **WA0013** family, including a rendered size variant such as:

`IMG-20221109-WA0013-300x400.jpg`.

329.2 Why this matters

The existence of separate WA0013 and WA0014 media objects raises the possibility that the New Telegraph article preserved **more than one image from the underlying correspondence package** — potentially separate pages, alternate crops, or supporting images.

That possibility is **not yet proven** because the original image bytes were not successfully recovered in this run.

329.3 Technical status

Direct origin retrieval of the historical JPEGs did not produce usable image bytes during this run. WordPress/media-library style recovery paths were also tested as a metadata route, but no document face was recovered.

Therefore:

WA0014 = new concrete recovery key

but:

WA0014 ≠ authenticated RA8/RA9 page until the bytes are recovered and visually compared.

PART 330 — Possible 2010 INEC Custody/Reproduction Layer Appears in the 2022 Scan Discussion

330.1 Secondary visual observation

A 2022 discussion concerning the circulating copy of the February 2003 correspondence contains a specific visual claim: a participant described what appeared to be an **INEC Administrative Secretary stamp/signature** and interpreted a visible date as indicating an **INEC receipt or handling event in 2010**.

330.2 Current classification

This is currently **Category C / secondary visual observation**.

The actual high-resolution scan containing the alleged stamp/date has not yet been recovered in this research chain, and no official INEC registry entry has independently confirmed a 2010 receipt event.

The dossier therefore does **not** presently state that INEC received RA8/RA9 in 2010 as an established fact.

330.3 Why the clue remains valuable

If the alleged stamp/date is real, it could identify an additional custody/reproduction layer:

2003 Police correspondence → later Police/party custody → possible INEC Lagos handling in 2010 → 2022 media circulation → 2023 PEPC certification/tender.

A verified INEC stamp could provide:

- office/unit name;
- receiving officer/signatory;
- receipt date;
- inward registry number;
- election/candidate file reference;

- routing mark;
- or a new source copy from which the 2022 media images were made.

Breakthrough condition: recover the actual scan pixels and read the alleged INEC stamp before pursuing the 2010 date as a historical fact.

PART 331 — TELL/Olowu Recovery Route Produces New Attachment-Level Objects

331.1 Why the TELL route matters

The February 2003 Olowu branch remains important because contemporaneous reporting stated that the allegations were contained in Olowu's petition and in the then-current **TELL Magazine** coverage. That branch is independently relevant to the central recovery target:

Olowu petition → annexure inventory → Annexure 2 → July 2002 CAC search → Compass Finance & Investment Company Limited → RC 131287.

331.2 Three-attachment preservation node

A later Nairaland preservation post concerning the historical TELL material exposes **three attachment objects**. During this run, two full hash-bearing attachment keys from that set were recovered:

- `19774348_2025080180553_jpegf22267192d93d5a1af8e6027d528d6c5`
- `19774349_2025071091245_jpeg8edb8201620b3f01dbb54eafd1f1d8d2`

The post presentation indicates that one attachment is the visible TELL-cover image and that additional attachments exist in the same object set. The two retained identifiers above are therefore valuable for object-level recovery even though their underlying bytes were not successfully retrieved in this run.

331.3 Strict evidentiary limit

No claim is made yet that either hash object is:

- an interior TELL page;
- the Olowu petition;
- an annexure list;
- Annexure 2;
- the CAC search;
- or any authenticated government record.

Those are **possible recovery outcomes only**.

331.4 Why the object keys are nevertheless important

If either file resolves to an interior TELL page or reproduced petition material, the research could move from secondary descriptions of Olowu's evidence to a document-level inventory of what TELL actually printed or reproduced in early 2003.

The immediate forensic questions are:

1. Is either object an inside page rather than the cover?
2. Does any page reproduce Olowu's petition text?
3. Is there an annexure schedule or label?
4. Does `Annexure 2`, `CAC`, `Compass Finance`, `RC 131287`, `Document D`, or `23 July 2002` appear?
5. Are Police/INEC/ICPC/CCB/SSS routing or receipt marks visible?

PART 332 — Media-Recovery Result: More Object Locators, Still No Document Face

332.1 What succeeded

This closure run expanded the object-level recovery map through:

- the confirmed exhibit-bearing RoA architecture;

- New Telegraph **WA0014**;
- the existing WA0013 family;
- the already known Nairaland RA8/RA9 hash objects;
- and the two newly retained TELL/Olowu-related Nairaland attachment hashes.

332.2 What failed

The historical JPEG origin endpoints tested in this run did not yield usable image bytes. PRNigeria's accessible image did not contain the RA8/RA9 document face. The TELL hash objects likewise remain locators rather than recovered pixels.

332.3 Correct interpretation

This is **not a substantive evidentiary setback**. It means the investigation has reached a stage where ordinary indexed-web retrieval is producing diminishing returns and the remaining gains are likely to come from:

- full appellate record copies;
- archived CDN/media stores;
- forum attachment mirrors;
- court registry copies;
- library/newspaper archive scans;
- or agency file production.

PART 333 — Updated Evidentiary Matrix After the Closure Run

PROPOSITION	CURRENT ASSESSMENT
The PEPC appellate Record of Appeal reproduces underlying exhibits with page/volume citations	**Established by appellate citations to identified exhibits**
RA8/RA9 are therefore guaranteed to be present in the publicly recoverable RoA copy	**Not established; high-value recovery hypothesis**
Exhibit PAS is cited at pp. 2216–2226, Vol. 4 of the RoA	**Recovered appellate locator**
Nearby exhibit pagination can be used to narrow the RA8/RA9 window	**Valid recovery heuristic, not proof of exact pages**
PRNigeria possessed/reported possession of the Bonner correspondence before the PEPC trial	**Established as publication/provenance fact**
PRNigeria's presently surfaced article image is the RA8/RA9 document face	**No**
New Telegraph preserved a distinct `IMG-20221109-WA0014.jpg` object in the same 2022 media environment	**New technical recovery key**
WA0014 is proven to be a second page of RA8/RA9	**No**
A 2022 observer described an INEC Administrative Secretary stamp/signature and a possible 2010 date on a circulating copy	**Secondary visual observation only**
INEC officially received RA8/RA9 in 2010	**Not established**
A TELL-related Nairaland preservation post exposes three attachment objects	**Technical preservation fact from the located post**
`19774348_...d528d6c5` and `19774349_...d1f1d8d2` are concrete recovery keys	**Yes**
Either TELL hash object is Annexure 2 or the CAC search	**Not established**
RA8/RA9 Police certification block has been recovered	**No**
Annexure 2 has been recovered	**No**

PART 334 — Revised Exact Re-Entry Point: Two Closure Routes Only

The next run should avoid horizontal expansion and resume through two priority branches.

Route A — Close RA8/RA9 through the judicial record

Primary target:

SC/CV/937/2023 — complete Record of Appeal, especially the exhibit-bearing volumes.

Search sequence:

1. recover a full RoA volume or consolidated RoA copy;
2. locate RA10/RA11 or another neighboring exhibit with a firm page range;
3. inspect the immediately preceding exhibit pages for RA8/RA9;
4. extract the full document face and any certification page;
5. read:
   - Police CTC stamp;
   - certifying officer;
   - rank/unit;
   - certification date;
   - source file/volume/folio;
   - exhibit sticker;
   - INEC/party/court routing marks;
   - any true U.S. correspondence serial distinct from the `261-0097` telephone field.

Breakthrough condition: one court-preserved RA8/RA9 page exposing a Police or registry identifier that can be traced back to the 2003 source jacket.

Route B — Close Annexure 2 through TELL/Olowu object recovery

Recover the bytes behind:

`19774348_2025080180553_jpegf22267192d93d5a1af8e6027d528d6c5`

and

`19774349_2025071091245_jpeg8edb8201620b3f01dbb54eafd1f1d8d2`.

Then inspect for:

- Olowu;
- petition;
- annexure / Annexure 2;
- CAC;
- Compass Finance & Investment Company Limited;
- RC 131287;
- July 23, 2002;
- Document D;
- Police / INEC / ICPC / CCB / SSS-DSS custody marks.

Breakthrough condition: an interior TELL/petition image that identifies or reproduces the annexure set, creating a direct path to the CAC search.

Secondary only — 2010 INEC clue

Do not build a separate 2010 narrative until the actual stamped scan is recovered.

If the stamp becomes readable, then search the identified INEC office/registry/date/reference as a new custody branch.

PART 335 — Strict Non-Upgrades After Supplement XXXI

This run does **not** establish:

1. the exact RoA page numbers of RA8 or RA9;
2. that RA8/RA9 have been recovered from the Supreme Court record;
3. the Police certifying officer, rank, date, file, volume, folio or CTC-production number;
4. that WA0014 is a second page of the Bonner/Police correspondence;
5. that the alleged 2010 INEC stamp/date is authentic or correctly read;
6. that INEC held the correspondence in 2010;

7. that either TELL/Nairaland hash object contains an interior TELL page, Olowu petition, annexure schedule, Annexure 2 or CAC record;
8. any new OIA Control Number, Foreign#, DOJ#, NDLEA reference or Kellum original;
9. any Tinubu-specific cooperation agreement, non-prosecution agreement, immunity understanding, proffer agreement, source designation, coded declination or political quid-pro-quo arrangement.

The Deal/Cooperation hypothesis remains separately quarantined pending a Tinubu-specific prosecutor/disposition/cooperation record.

Bottom Line After Supplement XXXI

The closure run does not yet recover the decisive missing document, but it materially narrows where that document is most likely to be found.

The **RA8/RA9 branch** is now best treated as a **court-record extraction problem** rather than a general web-search problem because the appellate record demonstrably contains paginated copies of underlying PEPC exhibits.

The **Olowu/Annexure 2 branch** has moved from article-level searching to **specific hash-object recovery** through two retained Nairaland attachment identifiers associated with a three-object TELL preservation set.

The **2010 INEC clue** is potentially valuable as a custody-layer identifier but remains deliberately un-upgraded until the underlying scan is recovered and the stamp/date can be read directly.

The two highest-value unresolved objects are therefore now:

RA8/RA9 inside the exhibit-bearing Record of Appeal

and

the two TELL/Olowu attachment objects that may expose interior historical material.

Both continue to converge on the same end-state:

document face → file/registry identifier → source jacket / petition package → annexure inventory → Annexure 2 → CAC July-2002 search → Compass Finance & Investment Company Limited → RC 131287.

Supplement XXXI — Source / Recovery Notes

1. **Supreme Court / appellate materials in SC/CV/937/2023 and related reproductions.** Recovered appellate citations demonstrate page/volume-level inclusion of trial exhibits in the Record of Appeal, including the cited Exhibit PAS range at pp. 2216–2226, Vol. 4. Used to upgrade the RoA from a general appellate locator to an exhibit-bearing recovery target.

1. **PRNigeria, Nov. 17, 2022 — "Fact-Check: Did US Court Convict Tinubu over Drug Dealings?"** Continues to support the pre-litigation circulation/possession chronology. Current image inspection did not recover the RA8/RA9 document face. https://prnigeria.com/2022/11/17/fact-check-tinubu/

1. **New Telegraph, Nov. 2022 — resurfaced Bonner-letter article.** Media inspection exposed the additional `IMG-20221109-WA0014.jpg` recovery object alongside the WA0013 family. The underlying bytes remain outstanding. https://newtelegraphng.com/us-embassys-letter-clearing-tinubu-of-conviction-over-drug-cases-in-america-resurfaces/

1. **2022 forum discussion concerning the resurfaced correspondence.** A participant described an apparent INEC Administrative Secretary stamp/signature and possible 2010 handling date. Retained strictly as an unverified visual-recovery clue pending the original pixels.

1. **Nairaland TELL-preservation post located during this run.** The post exposes three attachment objects; two full hash-bearing recovery keys retained here are `19774348_2025080180553_jpegf22267192d93d5a1af8e6027d528d6c5` and `19774349_2025071091245_jpeg8edb8201620b3f01dbb54eafd1f1d8d2`. Underlying image bytes were not recovered and no substantive document identification is assigned to them yet.

1. **Earlier contemporaneous Olowu/TELL reporting preserved in Supplement XX–XXVI.** Continues to provide the historical reason for prioritizing TELL interior pages and the Olowu petition as a recovery route back to Annexure 2.

SUPPLEMENT XXXII — 2009 Olowu Preservation, CAC Triangulation, RA9 Contact-Metadata Clarification, and the Final Two-Object Bottleneck

> **Scope note (added August 26, 2026):** This supplement records the closure-focused findings obtained after Supplement XXXI. Earlier text is preserved unchanged. The purpose of this supplement is not to broaden the investigation but to harden provenance around the two remaining unresolved primary objects: **(1) the July-2002 CAC search identified historically as Annexure 2 / Document D, and (2) the full RA8/RA9 exhibit faces inside the PEPC/Supreme Court appellate record.**
>
> **Classification rule remains unchanged:** Category A = official/court/register fact; Category B = documented statement/allegation by an identified source; Category C = unconfirmed interpretation/recovery hypothesis. No historical reproduction is upgraded to Category A merely because it is old, repeated, or internally detailed.

PART 336 — The Olowu Petition Text Is Now Preserved Online No Later Than April 9, 2009

336.1 A materially older preservation layer

A Nairaland discussion from **April 9, 2009** preserves a substantial block of text presented as material from the Tinubu/Olowu documentary controversy.

The preserved text is important because it predates the 2022–2023 political cycle by more than thirteen years and reproduces the same internal evidentiary architecture later recovered from other sources.

The April 9, 2009 reproduction states, in substance, that:

- the U.S. proceedings/order were attached as **Annexure 1**;
- the narrative then summarized the Kevin Moss material;
- the text said CAC records showed that, as at **July 2002**, Bola Tinubu remained a director of **Compass Finance and Investment Company Limited** together with Agbele and Mueez Akande;
- and it expressly directed the reader to:

> **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

336.2 Evidentiary classification

This is **not** the CAC result itself.

The 2009 forum reproduction therefore does not establish the historical director proposition as Category A.

Its importance is different:

> **It establishes a substantially older digital preservation layer for the petition's internal Annexure-1 / Annexure-2 architecture.**

That reduces the plausibility that the specific Annexure-2 wording was invented only during the 2022–2023 presidential-election controversy.

336.3 Precise date caution

The underlying thread began on April 8, 2009, but the relevant Tinubu/Olowu text appears in a post timestamped **April 9, 2009**.

The correct preservation proposition is therefore:

> **The Annexure-2 wording is publicly traceable online to at least April 9, 2009.**

It should not be backdated further without an earlier independently recovered source.

PART 337 — The 2009 Text Strengthens the Internal Petition Architecture

337.1 The annexure sequence is now more coherent

The historical reproduction gives a useful internal sequence:

Annexure 1 → U.S. court proceedings / order / Moss-related material

petition analysis → narrative propositions drawn from those records

Compass Finance and Investment Company Limited → Nigerian company identity

Annexure 2 → "The result of search conducted in CAC, Abuja, Nigeria"

This architecture is materially more specific than a later journalist merely saying that "CAC records existed."

337.2 Why this matters for authentication

If the original Olowu petition package is recovered, the expected physical sequence can now be tested against the preserved architecture:

1. petition body;
2. Annexure 1 — U.S. records;
3. petition discussion of Compass;
4. Annexure 2 — CAC search result;
5. any subsequent annexures/documents.

A recovered document purporting to be Annexure 2 should therefore be tested for:

- attachment/annexure markings;
- page sequence;
- staple/punch consistency;
- petition pagination;
- CAC stamp/letterhead;
- search date;
- company name;
- **RC 131287**;
- director entries;
- registry officer/signature;
- and any later Police/INEC/ICPC/CCB/SSS-DSS custody marks.

337.3 What this does not establish

The 2009 reproduction does **not** independently prove:

- that the reproduced petition text is complete;
- that every quotation within it is accurate;
- that Annexure 2 survived unchanged;
- that the July-2002 CAC search correctly reflected the real-time directorship position;
- or that Tinubu actively operated Compass throughout the period alleged.

PART 338 — Official CAC Material Independently Fixes the Corporate Identity: RC 131287

338.1 Official CAC register/public-notice confirmation

Official Corporate Affairs Commission public-notice material independently lists:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED Registration Number: 131287 Registration Date: 22/05/1989

This is an official Nigerian corporate-register/public-notice fact and is Category A as to the company identity, registration number and registration date.

338.2 Why this is important when combined with the 2009 preservation

The 2009 petition reproduction supplies the historical proposition:

Annexure 2 = CAC Abuja search concerning Compass.

The modern official CAC material independently supplies:

Compass Finance & Investment Company Limited = RC 131287 = registered 22 May 1989.

These are independent evidentiary layers.

Accordingly, any recovered Annexure 2 can now be authenticated against a fixed official corporate identity rather than against secondary journalism alone.

338.3 The exact remaining CAC gap

The official modern CAC public notice does **not** provide the historical July-2002 director list.

The remaining primary question is therefore extremely narrow:

> **What did the CAC search conducted in or around July 2002 actually list as the directors/officers of RC 131287?**

That proposition still requires one of the following:

- original Annexure 2;
- authenticated CAC certified true copy of the historical search;
- CAC EDMS image of the relevant company-history record;
- historical CO7/CAC7/director filing;
- annual return current in 2001–2002;
- appointment/resignation filings;
- or another official statutory record capable of reconstructing the director position at the relevant date.

PART 339 — Daily Trust "Document D" and Olowu "Annexure 2" Now Form a Stronger Historical Crosswalk

339.1 Daily Trust's contemporaneous description

A surviving reproduction of **Daily Trust, February 3, 2003**, reports that the newspaper possessed:

- Olowu's affidavit;
- a **97-page petition**;
- and supporting documents.

The report attributed to Olowu the proposition that CAC records showed Tinubu remained a Compass director with Agbele and Akande as at **23 July 2002**, and directed readers to:

> **"Document D on page 4."**

339.2 Petition-side description

The preserved petition text identifies the CAC supporting record internally as:

> **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

339.3 Revised evidentiary formulation

The most defensible formulation is now:

> **Two historically preserved descriptions — one contemporaneous newspaper account and one pre-2010 reproduction of the petition text — converge on a specific CAC search concerning Compass Finance & Investment Company Limited. Daily Trust calls the supporting item "Document D on page 4," while the petition reproduction calls the CAC search "Annexure 2." Their subject, corporate context and July-2002 timing strongly indicate that they refer to the same underlying evidentiary proposition, but identity of the physical document remains unproven until one of the underlying document faces is recovered.**

This remains below Category A for the July-2002 director proposition.

339.4 Why the 97-page package matters

The reported **97-page petition with documents** is itself a high-value recovery target because a complete copy may contain:

- the petition body;
- an annexure index;
- Annexure 1;
- Annexure 2;
- subsequent annexures;

- cover letters;
- recipient/custody stamps;
- and page-order evidence capable of authenticating the CAC attachment independently of later press descriptions.

PART 340 — A 2009 Image Node Appears to Belong to the U.S.-Record Branch, Not Annexure 2

340.1 Historical attachment identifier

The April-2009 preservation environment also exposed an image object with the filename/identifier:

`139268_BolaTinubuHeroinforfeiture_jpgb084d334c74cec7150ee9588a3aed2fc`

The underlying bytes were not recovered during this run.

340.2 Later public re-use of a matching filename family

By August 2015, a separate Nairaland discussion linked to a PointBlankNews-hosted file named:

`BolaTinubuHeroinforfeiture-1.jpg`

as an image of the U.S. court documents.

340.3 Evidentiary consequence

The naming and context make the 2009 image node more compatible with the **Annexure-1 / U.S.-court-record branch** than with Annexure 2.

Therefore:

- it should remain a recovery object;
- it should **not** be described as the CAC search;
- and it should not be used to claim Annexure 2 was visually preserved in 2009.

This distinction prevents a false closure of the CAC gap.

PART 341 — RA9 Header/Contact Metadata Is Now More Strongly Distinguished From a Case Reference

341.1 Official LEGAT telephone evidence remains controlling

Official U.S. Department of Justice/OJP directory material lists the Lagos Legal Attaché office telephone as:

(011-234-1) 261-0097.

This independently establishes that the core number commonly repeated as:

011-234-1-261-0097 ext. 244

had a real telecommunications function in the relevant U.S.-government office environment.

341.2 Secondary reproductions preserve a second direct-contact field

Multiple 2022 reproductions of Bonner's February 4, 2003 response state that the letter instructed the recipient to contact Bonner directly at approximately:

1-261-0195, ext. 319

with a separately reproduced facsimile number.

A September-2003 U.S.-post directory independently lists **261-0195** among U.S. Consulate Lagos contact/emergency numbers.

341.3 Revised document-header model

The most likely document-metadata model is therefore:

261-0097 → office / LEGAT telephone metadata

261-0195 ext. 319 → reported direct-contact field for Bonner

separate fax field → reported in secondary reproductions

true correspondence/file serial, if any → still unrecovered from the document face

341.4 Strict caution

This does not prove the exact layout of RA9 because the full-resolution document face remains unavailable.

It does, however, further weaken the practice of treating **261-0097** as though it were a substantive FBI/DOJ case identifier.

Future searches should therefore **not** use that telephone number as a presumptive file number.

PART 342 — The Record-of-Appeal Route Remains the Strongest Police Closure Path

342.1 Exhibit-bearing appellate architecture is established

The appellate materials in **SC/CV/937/2023** cite underlying PEPC exhibits by specific Record-of-Appeal page ranges and volumes.

This establishes that the RoA is not merely a narrative judgment compilation; it contains or reproduces underlying evidentiary material.

RA8 and RA9 were among the first documents tendered by the 2nd/3rd Respondents on July 5, 2023, immediately before the later RA-series material.

342.2 What remains missing

The exact RoA page range for RA8/RA9 has still not been recovered.

Accordingly, the Police gap is now a **pagination/extraction problem**, not an evidentiary-existence problem.

342.3 Exact extraction strategy

The next court-record extraction should prioritize:

1. full RoA volume indexes;
2. exhibit schedules;
3. RA10/RA11 page ranges;
4. pages immediately preceding RA10;
5. searches for `/287`, `SR.3000/IGPSEC/ABJ/VOL.24/287`, `Bonner`, `Balogun`, `Bamidele`, `certified true copy`;
6. any exhibit sticker or certification sheet attached to RA8/RA9.

The breakthrough condition remains:

> **A single court-preserved RA8 or RA9 image that exposes the Police certification/source-file locator.**

PART 343 — Revised Evidentiary Status: What Is Now Closed and What Is Not

343.1 Closed or substantially closed components

The following components are now independently anchored:

PROPOSITION	CURRENT ASSESSMENT
Compass Finance & Investment Company Limited exists as the Nigerian company at issue	**Category A / official CAC**
Company registration number is RC 131287	**Category A / official CAC**
Registration date is 22 May 1989	**Category A / official CAC**
U.S. primary investigative records tied Compass accounts to Tinubu and identified Akande/Agbele in the corporate material	**Category A/B according to underlying U.S. record posture already documented in dossier**
Daily Trust in Feb. 2003 described a July-23-2002 CAC proposition and identified supporting material as Document D	**Strong contemporaneous historical provenance**
Olowu petition text identified the CAC support as Annexure 2	**Strong historical documentary provenance**
That Annexure-2 wording was publicly preserved online by Apr. 9, 2009	**Newly established preservation fact**
`261-0097` functioned as Lagos LEGAT telephone metadata	**Established by official U.S. directory material**

PROPOSITION	CURRENT ASSESSMENT
RA8/RA9 existed as PEPC exhibits and were treated as Police records/CTCs in the judicial proceedings	**Judicially anchored as already documented**

343.2 The two remaining primary-object gaps

Only two high-value document-face gaps now dominate this branch of the investigation.

Gap A — CAC

Recover:

Annexure 2 / Document D → CAC Abuja historical search → Compass Finance & Investment Company Limited → RC 131287 → July 2002 → historical director/officer entries.

Gap B — Police

Recover:

SC/CV/937/2023 Record of Appeal → RA8/RA9 exhibit pages → Police certification block → certifying officer/rank/date → source file/volume/folio → 2003 Police jacket.

343.3 Why these are not yet "closed"

A strong provenance graph is not a substitute for the missing primary document.

The dossier should therefore continue to state:

> **The July-2002 Compass director proposition is a high-confidence, multiply corroborated historical documentary proposition, but primary authentication of the director entry remains outstanding.**

and:

> **RA8/RA9 Police custody/certification is judicially anchored, but the document face and source-file locator remain unrecovered.**

PART 344 — Strict Non-Upgrades After Supplement XXXII

This run does **not** establish:

1. that the April-2009 reproduction is itself an authenticated copy of the original 97-page petition;
2. that every line in the 2009 reproduction is accurate;
3. that the 2009 image object is Annexure 2;
4. that `BolaTinubuHeroinforfeiture-1.jpg` contains CAC material;
5. that Daily Trust's Document D and petition Annexure 2 are proven to be the same physical sheet;
6. the actual July-23-2002 CAC director list;
7. that a modern CAC strike-off/public-notice entry proves historical 2002 directorship;
8. the exact RA8/RA9 pages in the Record of Appeal;
9. any Police certifying officer, rank, date, source volume/folio or CTC-production reference;
10. any true U.S. case/correspondence serial from the RA9 document face;
11. any Tinubu-specific cooperation agreement, non-prosecution agreement, immunity understanding, source designation, coded declination or political quid-pro-quo arrangement.

The Deal/Cooperation hypothesis remains quarantined pending a Tinubu-specific prosecutor/disposition/cooperation record.

PART 345 — Final Re-Entry Point After Supplement XXXII

No further broad narrative research is required for this branch.

Target A — Recover the CAC face

Search directly for:

Olowu 97-page petition Annexure 2 Document D page 4 CAC Abuja search Compass Finance & Investment Company Limited RC 131287 23 July 2002.

Priority repositories:

- TELL historical issue/archive;
- Daily Trust Feb. 3, 2003 page 4;
- Olowu petition copies;
- Nigeria Police petition file;
- INEC 2003 screening file;
- ICPC/CCB/SSS-DSS duplicate holdings;
- CAC statutory history/EDMS/CTC route.

Breakthrough condition: recover the actual CAC search or an official statutory record that independently reconstructs the July-2002 director position.

Target B — Recover the Police face

Search directly for:

SC/CV/937/2023 complete Record of Appeal RA8 RA9 RA10 neighboring pages SR.3000/IGPSEC/ABJ/VOL.24/287.

Breakthrough condition: extract the Police CTC/source-file locator from a court-preserved exhibit image.

Stop condition

If neither primary face is publicly recoverable, the next rational step is no longer another web sweep. It is a targeted archival/registry request against the now-known object descriptions.

Bottom Line After Supplement XXXII

This run materially improves provenance without pretending to possess a document that has not been recovered.

The Olowu petition's internal **Annexure-2** description can now be traced online to **April 9, 2009**, creating a pre-2010 preservation layer independent of the recent presidential-election cycle.

Official CAC material independently fixes the corporate identity as:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287 — registered 22 May 1989.

Daily Trust's contemporaneous **Document D** description and the preserved petition's **Annexure 2** description now form a stronger crosswalk to one narrow missing object: the historical CAC search itself.

On the Police side, the `261-0097` number is now best treated as LEGAT telephone/header metadata, while the true case/correspondence identifier — if one exists — remains a document-face question. The Record of Appeal remains the most promising official route to that face.

The investigation has therefore reached a genuine end-stage documentary bottleneck:

CAC face → July-2002 director entry

and

RA8/RA9 face → Police source-file locator.

Everything else in this branch is now supporting provenance around those two primary objects.

Supplement XXXII — Source / Recovery Notes

1. **Nairaland, "Faces Of Corrupt Political Leaders!", relevant post Apr. 9, 2009.** Preserves a substantial Tinubu/Olowu text block naming Annexure 1 and expressly identifying **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)"**, while reproducing the historical Compass/director allegation. Used only as an early preservation/provenance source, not as authentication of the CAC result. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **Corporate Affairs Commission — Public Notice / list of companies prepared for striking off, publication July 31, 2023 (updated Aug. 29, 2023).** Officially lists **COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287 — 22/05/1989**. Used to authenticate company identity/RC/date only, not the July-2002 director position. https://news.cac.gov.ng/wp-content/uploads/2023/08/strike-off-list-BATCH-01-JULY-2023-Updated-29-08-23.pdf

1. **Daily Trust, Feb. 3, 2003, "Tinubu's past haunts him," surviving historical reproduction.** Reports possession of Olowu's affidavit and 97-page petition, gives the historical July-23-2002 CAC proposition and identifies the supporting item as **Document D on page 4**. The underlying newspaper page and Document D remain unrecovered in this run. https://www.nairaland.com/690733/irresponsible-journalism-call-tribune-order/2

1. **Nairaland / PointBlankNews preservation chain, Aug. 2015.** Preserves a later link to `BolaTinubuHeroinforfeiture-1.jpg`, supporting the existence of a separately circulating U.S.-court-document image family. Used only to contextualize the 2009 `BolaTinubuHeroinforfeiture` attachment name; not treated as Annexure 2. https://www.nairaland.com/2496058/debunking-latest-lie-nigeria-did/2

1. **U.S. Department of Justice/OJP — FBI Legal Attaché directory.** Lists the Lagos Legal Attaché telephone as **(011-234-1) 261-0097**, reinforcing the classification of the commonly reproduced number as office/contact metadata rather than a presumptive FBI case number. https://ojp.gov/pdffiles1/ojjdp/206555app.pdf

1. **2022 Bonner-letter reproductions (Independent / The Sun and related outlets).** Reproduce a reported direct-contact line of **1-261-0195 ext. 319** and a separate fax field. These are retained as secondary transcriptions pending the RA9 document face. https://independent.ng/u-s-embassys-letter-absolving-tinubu-of-conviction-of-drug-cases-in-america-resurfaces/ https://thesun.ng/letter-exonerating-tinubu-from-drug-cases-in-us-resurfaces/

1. **U.S.-post directory material, modified Sept. 24, 2003.** Lists Michael Bonner as FBI and Andre Kellum as DEA at Lagos and also lists **261-0195** among Consulate Lagos emergency contact numbers. Used as institutional/contact corroboration only. https://www.encyclopedia.com/places/africa/nigeria-political-geography/nigeria

1. **SC/CV/937/2023 / PEPC appellate materials already documented in Supplements XXIX–XXXI.** Continue to establish that the appellate Record of Appeal is exhibit-bearing and remains the strongest official recovery route to the RA8/RA9 faces.

SUPPLEMENT XXXIII — Endgame Archive/Registry Shortcuts and the Correct Evidentiary Status of the Two Remaining Gaps

> **Scope note — August 26, 2026:** This supplement records the final endgame-research findings obtained after Supplement XXXII. It does not downgrade the substantial documentary convergence already established, and it does not overstate the result as proven where the decisive primary face has not yet been recovered. The correct position is that the investigation is now **very close to documentary closure**, with multiple independent factual strands converging on two narrowly defined missing primary objects.
>
> **Methodological rule:** The absence of the final scan is not the same thing as absence of evidence. Here, the historical propositions are supported by contemporaneous reporting, preserved petition text, official corporate-registration data, judicial custody findings, and identifiable archival repositories. The remaining task is **primary authentication**, not discovery of an entirely unknown allegation.

PART 346 — The Evidentiary Status Should Now Be Stated More Precisely

The Compass/CAC branch should no longer be described in language that makes it sound like a loose or unsupported theory.

The present record contains several distinct factual layers:

1. **U.S. primary investigative records** independently establish that Compass Finance & Investment Company Limited was part of the financial structure examined in the 1992–1993 investigation and that corporate material connected Akande and Agbele to the company while Tinubu controlled the relevant accounts.
2. **Official CAC material** independently confirms the exact Nigerian company identity: **COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287 — incorporated May 22, 1989.**
3. **Contemporaneous Daily Trust reporting from February 3, 2003** stated that a CAC search showed a July-2002 director position involving Tinubu, Akande and Agbele and identified its documentary support as **"Document D on page 4."**
4. **A separately preserved historical reproduction of the Olowu petition, traceable online to April 9, 2009**, independently identifies the supporting CAC record as **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**
5. The old petition/reporting structure predates the modern 2022–2026 FOIA/presidential-election controversy by many years.

These are not five repetitions of one modern source. They are separate evidentiary layers with different provenance.

346.1 Correct present formulation

The historical July-2002 Compass-director proposition is best described as:

> **VERY HIGH-CONFIDENCE HISTORICAL DOCUMENTARY PROPOSITION — PRIMARY AUTHENTICATION OF THE JULY-2002 DIRECTOR ENTRY OUTSTANDING.**

This formulation means:

- there is substantial evidence that the historical CAC-search claim existed and was attached to a real, specifically identified company record;
- the company identity and RC number are independently authenticated;
- the historical claim was already being reported contemporaneously in 2003 and preserved again by 2009;
- but the actual July-2002 CAC search result, CAC 7/CO7-equivalent director filing, annual return or later official historical extract reproducing that exact director state has not yet been recovered in this research set.

This is stronger than **"unconfirmed allegation"** but still short of **Category A proof of the July-2002 director entry itself**.

PART 347 — National Library of Nigeria Creates a Direct Institutional Route to Daily Trust Page 4

347.1 Official newspaper-index infrastructure

The **National Library of Nigeria (NLN)** operates an official newspaper index that includes **Daily Trust** as a separately searchable newspaper title.

At the time of this run, the NLN index exposed hundreds of indexed Daily Trust records and allowed browsing by newspaper and date.

This establishes that Daily Trust is not merely a private-newsroom recovery target. It is represented inside an official national-library newspaper infrastructure.

347.2 National Newspaper/Magazine Locator

The NLN also operates a dedicated **Newspaper/Magazine Locator** that states researchers can search historical newspaper holdings by:

- title;
- exact publication date;
- and National Library branch.

Daily Trust appears among the listed newspaper titles.

The service states that it indexes historical holdings distributed across National Library branches.

347.3 The National Repository holds full historical Daily Trust PDF bundles

More importantly, the **National Repository of Nigeria**, operated by the National Library, contains complete historical Daily Trust newspaper objects with downloadable PDF bundles.

A surviving repository item for **Daily Trust, Wednesday July 18, 2001** identifies an original PDF bundle of approximately 36.69 MB.

Another repository item preserves **Daily Trust, Monday January 18, 2010** as a complete newspaper object.

These examples establish the technical fact that the National Library repository preserves **full historical Daily Trust editions**, not merely article abstracts.

347.4 Why this materially changes the Document-D recovery route

The target is now exceptionally precise:

Daily Trust Monday, February 3, 2003 page 4 Document D Compass Finance & Investment Company Limited RC 131287.

If that edition is present in the NLN repository or locator-backed physical holdings, the investigation no longer needs to rely on a later transcription of the article.

The full page can potentially expose:

- Document D itself;
- photograph/facsimile of the CAC search;
- caption identifying the source document;
- page-layout context;
- petition/annexure references;
- CAC stamps, search-result formatting or registry metadata.

347.5 Critical limit

This run did not recover the February 3, 2003 Daily Trust edition itself from the National Repository.

The new fact is that an official institutional repository exists and demonstrably preserves full historical Daily Trust PDF editions from the surrounding period.

Therefore the correct status is:

> **Document D remains unrecovered, but its strongest archival recovery route is now an official national-library newspaper system rather than a speculative web archive.**

PART 348 — CAC's Own Current Infrastructure Provides a Second Independent Closure Route

348.1 Official CAC Company Search explicitly includes directors

The Corporate Affairs Commission's current official **Company Search** service states that it allows users to verify:

- company registration status;
- **directors**;
- and other important registered-company information.

This is important because it confirms that director information is an ordinary CAC registry data category, not an exceptional or extraneous record type.

348.2 Official CAC service infrastructure still recognizes director-record products

CAC's official service-timeline page separately lists post-registration services for:

CAC 7 — Particulars of Directors

and also lists a general:

Search Report.

The same service structure recognizes Annual Returns and other post-incorporation records.

This provides a concrete modern institutional route to request or reconstruct the historical statutory record for **RC 131287**.

348.3 Why this can close the historical proposition without the old newspaper scan

The investigation does not necessarily require the physical 2002 sheet called Annexure 2 if CAC can now produce an authenticated historical extract showing the same registry state.

A sufficiently complete official CAC result could independently establish:

- company identity and RC number;
- historical directors;
- dates of appointment/resignation/change;
- annual-return director schedules;
- historical registered-office information;
- archived CAC 7 / CO7-equivalent director particulars;
- EDMS/scanned legacy filings;
- company-history/search-report metadata.

If an authenticated CAC record establishes that Tinubu, Akande and Agbele were recorded as directors at the relevant July-2002 date, the **substantive historical proposition would be independently authenticated even if the exact old Annexure-2 sheet remained missing**.

348.4 Critical limit

The existence of the present CAC Company Search service **does not itself prove** the historical July-23-2002 director list.

No current CAC output recovered in this run displayed the historical July-2002 director state for RC 131287.

The finding is therefore a **closure mechanism**, not the final substantive proof.

PART 349 — The CAC Gap Is Now One Data Field, Not an Entire Unknown Story

The remaining corporate question can now be written almost as a single database query:

> **For COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287, who did the Corporate Affairs Commission record as directors on or about July 23, 2002?**

Everything surrounding that query is already heavily documented:

LAYER	PRESENT STATUS
Company exists under the exact Compass name	**Officially confirmed**
RC number is 131287	**Officially confirmed**
Incorporation date May 22, 1989	**Officially confirmed**
U.S. records connect Compass corporate material with Tinubu/Akande/Agbele	**Primary-record supported**
Feb. 2003 Daily Trust described a July-2002 CAC search	**Strong contemporaneous provenance**
Daily Trust identified supporting item as Document D	**Strong contemporaneous provenance**
Preserved Olowu petition text names CAC support as Annexure 2	**Strong historical provenance, preserved by 2009**
Annexure 2 description explicitly says it is a CAC Abuja search result	**Preserved historical text**

LAYER	PRESENT STATUS
Exact July-2002 director entry independently authenticated from CAC	**Not yet**

This distinction is central.

The investigation is not trying to establish from scratch whether a company called Compass ever existed or whether a CAC-related claim was ever made.

It is trying to authenticate **one historical registry state**.

PART 350 — RA8/RA9 Are in an Analogous End-State

The Police branch has reached almost the same structure.

Already established through the judicial record:

- RA8 was the Nigeria Police inquiry correspondence;
- RA9 was the U.S. response;
- RA8/RA9 formed part of Nigeria Police records;
- Police certification confirmed them as true copies of material in Police custody;
- `/287` is strongly anchored to the historical correspondence chain;
- the appellate Record of Appeal is an exhibit-bearing record set.

The remaining question is not whether RA8 and RA9 existed.

It is:

> **What metadata appears on the complete exhibit faces, margins, reverse sides and certification layer?**

The missing fields are now highly specific:

- certifying officer;
- rank/unit;
- certification date;
- CTC-production number;
- source volume/folio;
- Police file locator;
- exhibit-page range in the RoA;
- any true U.S. correspondence identifier separate from telephone/header information.

Thus the Police gap is also a **metadata-extraction problem from a known official object**, not an allegation-discovery problem.

PART 351 — Realistic Endgame Assessment: The Investigation Is Very Close, but Not Formally Closed

The correct overall assessment after this run is neither:

> **"Nothing has been proved."**

nor:

> **"The final missing documents have been recovered."**

Both would be inaccurate.

The evidence supports a more precise statement:

> **The investigation has assembled a dense, mutually reinforcing documentary structure around both remaining gaps. The principal historical propositions are no longer speculative in the ordinary sense; they are strongly grounded in contemporaneous and official records. Formal closure now depends on authenticating two narrowly identified primary objects or equivalent official registry extracts.**

Corporate closure condition

Any one of the following could close the Compass/CAC gap:

1. original **Annexure 2**;
2. Daily Trust **Document D** facsimile;
3. authenticated CAC **July-2002 search result**;
4. CAC 7 / CO7-equivalent historical director filing;
5. annual return or company-history extract establishing the relevant July-2002 directors;
6. CAC-certified electronic/legacy record showing the same historical state.

Police closure condition

Any one of the following could close the RA8/RA9 metadata gap:

1. complete RA8/RA9 exhibit images from the PEPC/Supreme Court Record of Appeal;
2. Police-certified copy with certification block;
3. Police exhibit-production covering letter;
4. source-file/volume/folio entry from the Police registry;
5. official court exhibit register exposing the full source locator.

The threshold is therefore extremely narrow.

PART 352 — Strict Non-Overstatement After Supplement XXXIII

Despite the unusually strong convergence, this supplement does **not** claim:

1. that Annexure 2 itself has now been recovered;
2. that Daily Trust page 4 / Document D has now been recovered from the National Library;
3. that the National Library repository definitely contains the February 3, 2003 edition — only that its official systems preserve and locate historical Daily Trust material and demonstrably host full Daily Trust PDFs from the surrounding historical period;
4. that CAC's current Company Search proves the July-2002 director position;
5. that a current CAC director display is necessarily historically complete for 2002;
6. that Tinubu, Akande and Agbele's July-23-2002 director status has crossed into Category A without an authenticated historical registry record;
7. that the full RA8/RA9 exhibit faces have been recovered;
8. that the Police certification officer/file-volume-folio metadata has been extracted;
9. any Tinubu-specific cooperation, immunity, NPA, source designation, coded declination or political deal.

The Deal/Cooperation hypothesis remains separately quarantined.

PART 353 — Revised Final Recovery Order

1. National Library of Nigeria — Daily Trust exact-date recovery

Search/request:

> **Daily Trust — February 3, 2003 — full issue — page 4.**
>
> Check both:

- National Repository digital object;
- National Newspaper/Magazine Locator physical branch holdings.

If recovered, inspect specifically for **Document D** and any CAC facsimile/caption.

2. CAC — RC 131287 historical director reconstruction

Request/search:

> **COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287**

with historical records through **July 23, 2002**, including:

- CAC 7 / CO7-equivalent director particulars;
- change-of-director filings;
- annual returns;
- full search report;
- EDMS legacy scans;
- company-history/status report;
- Certified True Copies.

3. Court — RA8/RA9 exhibit extraction

Obtain:

SC/CV/937/2023 complete Record of Appeal / PEPC exhibit volume containing RA8, RA9 and RA10.

Extract complete pages including reverse/certification/exhibit markings.

Stop rule

At this stage, another broad narrative search is lower value than direct retrieval of these known archival/registry objects.

Bottom Line After Supplement XXXIII

The research is **very close** to closing this documentary puzzle, but maintaining credibility requires preserving the final distinction between **strong factual convergence** and **formal primary authentication**.

For the Compass branch, practically everything surrounding the historical July-2002 registry claim is now anchored:

real company → exact RC → U.S. Compass record → contemporaneous 2003 CAC-search reporting → Document D → preserved pre-2010 petition text → Annexure 2 → official CAC infrastructure capable of director/search records.

What remains is the actual historical director state from CAC or an authenticated equivalent.

For the Police branch:

real Police correspondence → judicially recognized Police custody → certified RA8/RA9 → exhibit-bearing appellate record.

What remains is the complete exhibit face and its source-file metadata.

Accordingly, these propositions should not be presented as bare speculation. They are **document-heavy, high-confidence investigative findings whose last step is authentication of two narrowly identified primary objects**.

That is the realistic endgame position.

Supplement XXXIII — Source / Recovery Notes

1. **National Library of Nigeria — Index to Nigerian Newspapers.** Official newspaper index lists Daily Trust as a searchable newspaper title and exposes indexed Daily Trust records. https://nln.gov.ng/newspaperindex/newspaper.php

1. **National Library of Nigeria — Newspaper/Magazine Locator.** Official service states that researchers can locate historical newspaper holdings by title, exact publication date and branch; Daily Trust is among the indexed titles. https://newspaperlocator.nln.gov.ng/

1. **National Repository of Nigeria — Daily Trust, July 18, 2001.** Official NLN repository item exposes a complete historical Daily Trust PDF bundle, demonstrating preservation of full newspaper editions. https://nigeriareposit.nln.gov.ng/items/103cff61-fc25-4227-bd1c-3017d1150db1/full

1. **National Repository of Nigeria — Daily Trust, January 18, 2010.** Additional official repository example confirming historical Daily Trust preservation. https://nigeriareposit.nln.gov.ng/items/3d437d95-d285-49dc-b0c0-b1e1502afde2

1. **Corporate Affairs Commission — Company Search.** Official CAC service states that Company Search can verify registration status, directors and other company information. https://www.cac.gov.ng/services/company-search

1. **Corporate Affairs Commission — Revised Service Timelines.** Official CAC page lists **CAC 7 (Particulars of Directors)**, Annual Returns and a **Search Report** among available service categories, establishing concrete registry products relevant to historical reconstruction. https://www.cac.gov.ng/services/service-timelines

1. **Prior Supplements XVII–XXXII.** Preserve the independently established U.S. Compass record, official RC 131287 identification, February-2003 Daily Trust Document-D description, April-2009 Olowu-petition preservation, judicial RA8/RA9 custody/certification findings and RoA exhibit architecture.

SUPPLEMENT XXXIV — Dated CAC Filing Search, Historical Search-Report Identification, and the Exact Remaining Primary Proof

> **Scope note — August 26, 2026:** This supplement records only the narrow CAC endgame findings developed after Supplement XXXIII. No broad Tinubu research was undertaken for this run. The objective was limited to locating a **dated CAC-originated filing, historical extract, or search report** for **COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287** capable of independently authenticating the director structure on or about **July 23, 2002**.
>
> **Evidentiary rule:** Current online officer/director profile pages, even where registry-derived, are **not treated as proof of the July-2002 historical state** unless they expose a dated historical filing, appointment/cessation data, or an authenticated historical registry extract. The dossier therefore remains deliberately below Category A on the July-2002 director proposition until the dated primary object or an official equivalent is recovered.

PART 354 — No Publicly Indexed Dated CAC Filing for RC 131287 Was Recovered in This Run

The targeted search was restricted to dated corporate-registry material for:

COMPASS FINANCE & INVESTMENT COMPANY LIMITED RC 131287

Search combinations were directed at:

- **CAC 7 / CO7 — Particulars of Directors**;
- annual returns covering the period through **July 23, 2002**;
- director appointment/resignation/change filings;
- historical company extracts;
- legacy/EDMS filing traces;
- the exact date **July 23, 2002**;
- and any publicly indexed CAC-originated document tying those elements together.

354.1 Negative result must be stated narrowly

No actual **dated 2002 CAC filing, CAC 7/CO7 image, annual return, appointment/resignation filing, Certified True Copy, or historical search report for RC 131287** was recovered from the publicly indexed material reviewed in this run.

This is a **retrieval result**, not evidence that the filings did not exist or no longer exist.

The correct formulation is:

> **THE PUBLICLY INDEXED WEB SEARCH DID NOT PRODUCE THE DATED CAC PRIMARY RECORD. THE HISTORICAL REGISTRY PROPOSITION REMAINS VERY HIGH CONFIDENCE, BUT ITS FINAL PRIMARY AUTHENTICATION IS STILL OUTSTANDING.**

354.2 Current director-profile pages are not the missing proof

Registry-derived officer/profile pages can be useful as a secondary retrieval aid because they associate named persons with the exact company. They do **not**, standing alone, establish:

- the date on which a director was appointed;
- whether the person remained a director on **July 23, 2002**;
- when any cessation/resignation occurred;
- which specific historical filing generated the displayed relationship;
- or whether the current public-facing officer display is a complete reconstruction of the 2002 register.

Accordingly, those pages are excluded from the closure standard.

PART 355 — The Missing Primary Object Is More Precisely Identified as a Dated CAC Search Result / Historical Registry Extract

The cumulative record now points more strongly to a **search-result / registry-extract type document**, rather than requiring that the missing historical artifact be one particular change-of-director form.

355.1 Two historical descriptions converge on the same document function

The surviving February 3, 2003 Daily Trust reproduction states that the relevant CAC position existed **"as at 23rd July 2002"** and directs the reader to **"Document D on page 4."**

Separately, the preserved historical reproduction of the Olowu petition identifies its supporting corporate record as:

> **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

These descriptions are analytically compatible with a CAC-generated **search report / registry extract reflecting the corporate state at a stated date**.

They do not yet prove that Document D and Annexure 2 are the same physical sheet, but the convergence is now strong enough to define the primary recovery target with much greater precision.

355.2 Refined document identity

The strongest present working identification is:

> **DOCUMENT D / ANNEXURE 2 = A CAC-ORIGINATED SEARCH RESULT OR HISTORICAL REGISTRY EXTRACT REFLECTING THE DIRECTOR/OFFICER STATE OF RC 131287 AS AT OR AROUND JULY 23, 2002.**

This remains a **high-confidence document-identification inference**, not final authentication of the sheet itself.

PART 356 — CAC's Present Service Architecture Confirms That This Exact Type of Historical Officer Search Is Institutionally Real

The Corporate Affairs Commission's current published service architecture expressly recognizes a service described as a **Historical Search Report (Directors/Officers Information)** and separately provides for **Certified True Copies of Documents/Extracts**.

This matters because it independently demonstrates that the target sought in this investigation is not an invented or conceptually vague record category. CAC has an institutional mechanism for reconstructing historical directors/officers information and for certifying underlying documents/extracts.

CAC's published service material also separately identifies **CAC 7 — Particulars of Directors** and annual-return/post-registration records as corporate filing categories relevant to director reconstruction.

356.1 Evidentiary consequence

The next CAC request should therefore not be framed generically as "show the directors." It should request:

> **A HISTORICAL SEARCH REPORT / CERTIFIED HISTORICAL EXTRACT FOR COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287, SHOWING THE DIRECTORS/OFFICERS RECORDED AS AT JULY 23, 2002, TOGETHER WITH THE UNDERLYING CAC 7/CO7-EQUIVALENT, APPOINTMENT, CESSATION, CHANGE-OF-DIRECTOR AND ANNUAL-RETURN FILINGS THAT PRODUCED THAT HISTORICAL STATE.**

This is now the most direct registry-side path to Category A authentication.

PART 357 — The Proof Standard Has Narrowed From "Find Annexure 2" to "Authenticate the Historical Registry State"

The investigation should distinguish between two related but different objectives.

A. Substantive registry proof

A CAC-originated historical record must establish who the registry recorded as directors/officers of **RC 131287** on or about **July 23, 2002**.

A modern CAC-issued Historical Search Report or Certified True Copy that reliably reconstructs that historical state would be sufficient to authenticate the substantive corporate proposition even if the physical 2003 sheet called "Annexure 2" is never recovered.

B. Historical artifact authentication

Recovery of the original **Document D / Annexure 2** remains separately valuable because it could establish:

- the exact 2002 search date;

- the form/layout of the CAC search result;
- CAC reference/search/request numbers;
- officer/signature/certification details;
- document stamps or receipt markings;
- the exact names and spelling shown on the historical sheet;
- and the documentary chain by which Olowu, Daily Trust, the Police or later proceedings possessed/reproduced it.

The historical artifact is therefore highly valuable, but it is no longer the only possible route to closure of the **substantive director-state proposition**.

PART 358 — Exact Breakthrough and Category-A Upgrade Criteria

The Compass/CAC branch should be upgraded to **Category A / authenticated registry fact** only if at least one of the following is recovered and authenticated:

1. a CAC-issued **Certified True Copy** or official historical record expressly showing the relevant 2002 director/officer structure;
2. a CAC **Historical Search Report (Directors/Officers Information)** reconstructing the director state as at **July 23, 2002**;
3. the original or officially certified **Annexure 2**;
4. a sufficiently complete **Document D** facsimile showing a CAC-originated record, where its authenticity can be independently anchored to CAC or another official custody source;
5. dated CAC 7/CO7-equivalent, appointment/cessation/change-of-director and/or annual-return filings that, taken together, establish the same historical state without ambiguity.

358.1 Required narrow formulation after authentication

If one of those conditions is satisfied, the proposition should be stated no more broadly than the record permits:

> **As of the relevant July 2002 CAC record/search, the Nigerian corporate registry recorded [names exactly as shown in the authenticated record] as directors/officers of Compass Finance & Investment Company Limited, RC 131287.**

The record should **not**, without separate evidence, be used to assert:

- continuous active business cooperation throughout 1992–2002;
- beneficial ownership percentages;
- day-to-day management activity;
- knowledge of every corporate filing by every listed director;
- or any criminal inference merely from continued director registration.

PART 359 — Final Compass Endgame Position After the Dated-Filing Run

The Compass branch is now reduced to an unusually narrow evidentiary problem.

Already anchored:

exact company identity → RC 131287 → May 22, 1989 incorporation → U.S. investigative/corporate record linking Compass to the Tinubu/Akande/Agbele environment → contemporaneous February-2003 reporting describing a CAC state "as at 23rd July 2002" → Document D on page 4 → pre-2010 preservation of the Olowu petition identifying "Annexure 2" as the CAC Abuja search result → modern CAC service architecture expressly capable of Historical Search Reports for Directors/Officers and Certified True Copies/Extracts.

Still missing:

> **THE DATED CAC-ORIGINATED PRIMARY RECORD OR CERTIFIED HISTORICAL EQUIVALENT THAT ACTUALLY DISPLAYS THE DIRECTOR/OFFICER STATE FOR RC 131287 ON OR ABOUT JULY 23, 2002.**

This is now the exact remaining proof.

The proposition should therefore remain classified as:

> **VERY HIGH-CONFIDENCE HISTORICAL DOCUMENTARY PROPOSITION — EXACT DATED CAC PRIMARY AUTHENTICATION OUTSTANDING.**

No broader research is required to understand what is missing.

The next breakthrough is documentary, not narrative.

Supplement XXXIV — Source / Recovery Notes

1. **Corporate Affairs Commission — Revised Schedule of Fees / historical search services.** CAC's published service schedule identifies **Historical Search Report (Directors/Officers Information)** and Certified True Copy / document-extract services, establishing an official modern route for reconstruction and certification of historical officer information. https://news.cac.gov.ng/wp-content/uploads/2025/06/New-Schedule-of-Fees-29th-May-2025.pdf

1. **Corporate Affairs Commission — Revised Service Timelines.** CAC lists **CAC 7 (Particulars of Directors)**, annual returns and search-report services among its corporate/post-registration record categories. https://www.cac.gov.ng/services/service-timelines

1. **Corporate Affairs Commission — Operations Checklists.** CAC service material identifies director-change documentation and related post-registration requirements relevant to reconstructing the filing chain behind a historical officer state. https://news.cac.gov.ng/wp-content/uploads/2022/05/Corporate-Affairs-Commission-Operations-Checklists-2022.pdf

1. **Historical Daily Trust reproduction, February 3, 2003.** Preserves the precise formulation that the CAC director state was described **"as at 23rd July 2002"** and refers to **"Document D on page 4."** The original page/facsimile remains to be recovered. Historical BNW path preserved in prior supplements: `news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

1. **Historical Olowu-petition reproduction preserved by April 9, 2009.** Identifies supporting corporate material as **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."** Used as document-provenance evidence only; it is not the missing CAC primary record itself.

SUPPLEMENT XXXV — Last-Puzzle-Piece Recovery Run: Search-Result Identity, Multi-Custodian Survival Paths, and the Public-Web Retrieval Ceiling

> **Scope note — August 26, 2026:** This supplement records the results of the final tightly scoped recovery run conducted after Supplement XXXIV. The run did **not** broaden the Tinubu investigation and did **not** attempt to generate new theories. It sought only the last missing documentary object capable of converting the July-2002 Compass director proposition from very-high-confidence historical evidence into a directly authenticated registry fact.
>
> **Evidentiary rule:** No dated CAC-originated July-2002 record was recovered in this run. Accordingly, the director proposition remains below Category A. The principal advance is documentary identification and recovery architecture: the missing object is now much more precisely characterized, the likely historical containers have been reconstructed, and the remaining retrieval problem is narrow and operational rather than narrative.

PART 360 — The Run Did Not Recover the Final Sheet, but It Materially Identified What the Final Sheet Most Likely Was

The key distinction emerging from this run is between:

1. the **underlying statutory filings** that generated the historical corporate state; and
2. the **search result / registry extract** that appears to have been used in the 2003 documentary package.

The historical descriptions do not merely refer to an unspecified CAC filing.

The surviving Daily Trust reproduction states that the relevant CAC position existed **"as at 23rd July 2002"** and directs the reader to **"Document D on page 4."**

Separately, the preserved Olowu-petition text identifies the supporting record as:

> **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

The combined wording makes the following working identification materially stronger than before:

> **THE IMMEDIATE HISTORICAL EXHIBIT WAS LIKELY A CAC SEARCH RESULT / HISTORICAL REGISTRY EXTRACT REFLECTING THE DIRECTOR/OFFICER STATE OF RC 131287 AS AT OR AROUND JULY 23, 2002, WHILE THE CAC 7/CO7-EQUIVALENT, APPOINTMENT/CESSATION FILINGS AND ANNUAL RETURNS WERE THE UNDERLYING REGISTRY MATERIAL FROM WHICH THAT STATE WAS DERIVED.**

This remains a **document-type inference**, not proof that Document D and Annexure 2 are physically identical.

PART 361 — The Search Target Should No Longer Be Reduced to a Single CAC 7 / CO7 Form

The previous recovery strategy properly prioritized CAC 7 / CO7, annual returns and change-of-director filings because those records could independently establish the relevant director state.

The latest run clarifies that the **historical exhibit itself may have been the output of a registry search rather than one particular underlying filing**.

This distinction matters.

A July-2002 director state could have been generated from a sequence of filings including:

- appointment-of-director records;
- resignation/cessation records;
- change-of-particulars filings;
- annual returns;
- legacy company-file entries;
- and the historical register as maintained by CAC.

Therefore, failure to recover one specific CO7 does **not** by itself defeat the historical proposition if an authenticated CAC historical search/extract can reconstruct the same state.

The preferred proof hierarchy is now:

1. **CAC Historical Search Report / certified historical extract showing the state as at July 23, 2002;**
2. **Certified True Copies of the underlying dated director/annual-return filings;**
3. **Original or certified Annexure 2;**
4. **Original Daily Trust page-4 Document D facsimile, provided the displayed CAC record can be authenticated.**

PART 362 — The Olowu 97-Page Package Is Now a Primary Recovery Container, Not Merely a Secondary Narrative Source

The surviving February-2003 Daily Trust account reported possession of:

- an affidavit attributed to **Sir Babatunde Abayomi Olowu**; and
- a **97-page petition with supporting documents**.

The same historical reporting stated that the material had been delivered in January 2003 to multiple Nigerian institutions, including:

- **INEC**;
- **ICPC**;
- **Code of Conduct Bureau (CCB)**;
- **State Security Service (SSS)**;
- while Daily Trust itself reported possession of the documentary package.

Separate later reporting also describes an **NDLEA → DEA Lagos → DOJ/OIA** verification route for material originating from the same controversy.

362.1 Evidentiary consequence

The missing CAC sheet therefore may have had **multiple paper-era copies or derivative copies**.

The investigation should not assume that only one CAC master copy ever existed or that loss of one archive would end recovery.

The realistic survival architecture is now:

CAC source record → Olowu Annexure 2 / petition package → Daily Trust possession / Document D reference → government recipients of the 97-page package → possible law-enforcement verification copies / attachments.

This does **not** prove that every institution retained Annexure 2.

It establishes that the historical record had multiple plausible custodians and that recovery is not dependent on one mythical surviving folder.

PART 363 — The Public-Web Search Has Reached a Practical Retrieval Ceiling

The targeted web run searched for:

- RC **131287**;
- CAC 7 / CO7;
- annual returns;
- appointments / resignations / changes of directors;
- historical extracts;
- **July 23, 2002**;
- the Olowu petition / Annexure 2;
- and Daily Trust page 4 / Document D.

No publicly indexed dated CAC primary filing was recovered.

Direct public-facing CAC access also did not expose the required historical filing metadata or document image during this run.

363.1 Correct interpretation

This is not evidence that the historical record does not exist.

CAC's own published service architecture expressly recognizes:

- **Historical Search Report (Directors/Officers Information);**
- **Certified True Copies of Documents/Extracts;**
- director-related post-registration records;
- and annual-return/search services.

The correct conclusion is therefore:

> **THE LIMITATION HAS SHIFTED FROM DISCOVERY TO ACCESS. THE OPEN WEB HAS NOT PRODUCED THE DATED PRIMARY OBJECT, WHILE CAC'S OWN SERVICE STRUCTURE CONFIRMS AN OFFICIAL MECHANISM CAPABLE OF RECONSTRUCTING AND CERTIFYING THE HISTORICAL OFFICER STATE.**

The absence of a Google-indexed filing should not be treated as an absence-of-record finding.

PART 364 — Daily Trust, February 3, 2003, Page 4 Remains the Best Historical Facsimile Shortcut

The surviving article text is unusually specific.

It records:

- the exact company;
- the CAC connection;
- the historical state **"as at 23rd July 2002";**
- the three names central to the director-continuity proposition;
- and the evidentiary instruction **"Document D on page 4."**

The target is therefore not another transcription of the article.

It is the **complete image of page 4 of the February 3, 2003 Daily Trust issue**.

364.1 If page 4 is recovered, the following fields must be extracted before any further research

- CAC letterhead/header;
- exact search/result date;
- exact company name;
- **RC 131287**;
- director/officer names exactly as printed;
- CAC search/request/reference number;
- signature/name/title of CAC officer;
- stamp/seal/certification wording;
- receipt/payment/request markings;
- photocopy/facsimile characteristics;
- caption identifying **Document D**;
- any pagination or annexure marker linking it to the Olowu package.

364.2 Stop rule

If Document D becomes visible, broad searching should stop immediately.

The first task must be **forensic authentication of the entire page and document face**, not further accumulation of secondary reports.

PART 365 — The National-Library / Newspaper-Archive Route Remains a Physical-Object Retrieval Problem

The National Library of Nigeria's official systems demonstrate preservation and indexing of historical Daily Trust material, including complete newspaper PDFs from surrounding years.

The final run did not produce a publicly indexed digital object for the exact **February 3, 2003** issue.

This narrows the newspaper route to an archival-retrieval problem:

> **DAILY TRUST — MONDAY, FEBRUARY 3, 2003 — COMPLETE ISSUE — PAGE 4.**

The exact date and page should be used in:

- National Repository searches;
- Newspaper/Magazine Locator requests;
- branch-holdings inquiries;
- Daily Trust's own archive/microfilm holdings if available;
- and any physical press-library collection preserving 2003 editions.

The value of this route is unusually high because one recovered newspaper page could preserve a visual copy of the missing CAC-originated record together with contemporaneous publication provenance.

PART 366 — The Final Substantive Question Is Now Almost a Single Registry Query

The investigation no longer needs to ask whether Compass existed, whether RC 131287 is real, whether a 2003 CAC-based allegation circulated, or whether an Annexure 2 was historically described.

The remaining substantive question is:

> **FOR COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287, WHO DID THE CORPORATE AFFAIRS COMMISSION RECORD AS DIRECTORS/OFFICERS AS AT JULY 23, 2002, AND WHICH DATED FILINGS PRODUCED THAT REGISTERED STATE?**

Everything else is now supporting architecture.

366.1 What would close the chapter

The chapter can move to **Category A / authenticated registry fact** if any of the following independently establishes the historical state:

1. CAC-issued Historical Search Report for Directors/Officers with the relevant 2002 state;
2. CAC-certified historical extract/CTC identifying the same state;
3. dated underlying CAC 7/CO7-equivalent / appointment / cessation / annual-return filings establishing the state without ambiguity;
4. original or officially certified Annexure 2;
5. Document D showing a sufficiently complete CAC-originated facsimile, independently authenticated through CAC or another official custody chain.

366.2 What would not close the chapter

The following remain insufficient by themselves:

- modern director-profile pages without historical dates;
- present-day company-search displays without a 2002 history layer;
- another article repeating the 2003 claim;
- another reproduction of the Olowu text;
- a current officer listing that does not prove historical continuity;
- or an unattributed scan lacking registry identifiers/certification.

PART 367 — Revised Evidentiary Status After the Last-Puzzle-Piece Run

The evidentiary position is now unusually narrow.

Established / anchored

- **COMPASS FINANCE & INVESTMENT COMPANY LIMITED** is an officially identified Nigerian company;
- **RC 131287** is anchored;
- incorporation on **May 22, 1989** is anchored;
- U.S. records independently place Compass within the Tinubu/Akande/Agbele financial-document environment;
- contemporaneous February-2003 reporting described a CAC director state **as at July 23, 2002**;
- that report pointed to **Document D on page 4**;

- a separately preserved historical petition text identified **Annexure 2** as the result of a CAC search in Abuja;
- the Olowu package was reported as a 97-page documentary submission with multiple institutional recipients;
- CAC's current official service structure expressly supports historical directors/officers searches and certified extracts.

Still outstanding

- the actual dated CAC-originated July-2002 search result;
- an authenticated historical CAC extract reconstructing that state;
- the underlying dated director filings establishing that state;
- original/certified Annexure 2;
- or the complete Daily Trust page-4 Document D facsimile.

Controlling classification

> **VERY HIGH-CONFIDENCE, MULTI-SOURCE HISTORICAL DOCUMENTARY PROPOSITION — EXACT DATED CAC PRIMARY AUTHENTICATION STILL OUTSTANDING.**

The dossier should not upgrade beyond that formulation until the primary record appears.

Bottom Line After Supplement XXXV

This run did **not** produce the final CAC sheet.

It did something nearly as important for the endgame:

the missing object is now identified not merely by topic, company and date, but by its likely documentary function, historical exhibit labels, source package, parallel custodians, and modern official recovery equivalent.

The most likely historical path is now:

CAC historical registry state → search result / registry extract → Olowu Annexure 2 → Daily Trust Document D / page 4.

The underlying statutory path is:

director appointment / cessation / change filings + annual returns / legacy register → historical officer state for RC 131287 as at July 23, 2002.

Formal closure does not require recovering every link in both chains.

One authenticated CAC-originated historical record that answers the director-state question is enough to close the substantive Compass point.

Accordingly, the investigation is no longer searching for the story.

> **IT IS SEARCHING FOR ONE DATED REGISTRY STATE — OR ONE AUTHENTICATED OFFICIAL DOCUMENT THAT RECONSTRUCTS IT.**

That is the final missing puzzle piece in this chapter.

Supplement XXXV — Source / Recovery Notes

1. **Corporate Affairs Commission — Revised Schedule of Fees / Historical Search Services.** Official CAC material identifies **Historical Search Report (Directors/Officers Information)** and Certified True Copy / extract services. https://news.cac.gov.ng/wp-content/uploads/2025/06/New-Schedule-of-Fees-29th-May-2025.pdf

1. **Corporate Affairs Commission — Revised Service Timelines.** Official CAC material identifies CAC 7 / Particulars of Directors, annual-return and search-report service categories relevant to historical reconstruction. https://www.cac.gov.ng/services/service-timelines

1. **Corporate Affairs Commission — Operations Checklists.** Official CAC post-registration material describes director-related filing requirements and documentary services relevant to reconstructing the historical officer chain. https://news.cac.gov.ng/wp-content/uploads/2022/05/Corporate-Affairs-Commission-Operations-Checklists-2022.pdf

1. **Historical Daily Trust reproduction — February 3, 2003.** Preserves the exact July-23-2002 CAC proposition and the instruction **"Document D on page 4."** Original page 4 remains unrecovered. Historical path preserved in earlier supplements: `news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

1. **Historical Olowu-petition reproduction preserved online by April 9, 2009.** Identifies **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)"** and is used solely for provenance/document-identity purposes until the primary exhibit is recovered.

1. **National Library of Nigeria — newspaper index / locator / repository infrastructure.** Demonstrates institutional preservation and retrieval pathways for historical Daily Trust issues and supports a date-and-page-specific archive request for **February 3, 2003, page 4**.

SUPPLEMENT XXXVI — Major Endgame Preservation Breakthrough: Independent Historical Transmission, Exact Exhibit Identity, and a Confirmed Institutional Newspaper Survival Route

> **Scope note — August 26, 2026:** This supplement records the significance of the final tightly focused preservation/recovery run after Supplement XXXV. The run did not broaden the investigation into new allegations. It tested whether the historically described July-2002 CAC evidence exists only as a modern retelling, or whether the documentary proposition can be traced through distinct historical transmission layers and into a real institutional archive capable of preserving the original newspaper issue.
>
> **Evidentiary rule:** The exact dated CAC primary record still has not been recovered. Therefore the July-23-2002 director proposition remains below Category A. What changes materially in this supplement is **provenance strength, document identity, preservation architecture and recoverability**. Those are distinct evidentiary advances and should not be minimized merely because formal primary authentication remains outstanding.

PART 368 — The Same Missing CAC Object Is Preserved Through Two Distinct Historical Transmission Layers

The latest run reconfirmed two historically separate documentary transmission paths.

368.1 Daily Trust transmission

A surviving reproduction of the **Daily Trust** article **"Tinubu's past haunts him," dated February 3, 2003**, preserves the following unusually specific structure:

- Daily Trust said it possessed both the affidavit and a **97-page petition with supporting documents**;
- the article attributed the corporate proposition to records of Nigeria's **Corporate Affairs Commission**;
- the relevant registry state was stated **"as at 23rd July 2002"**;
- the persons named in that state were **Bola Tinubu, Abiodun Agbele and Mueez Akande**;
- and the reader was expressly directed to **"Document D on page 4."**

The same reproduced article states that the petition and affidavit had been submitted to **INEC, ICPC, the Code of Conduct Bureau and the State Security Service headquarters in Abuja on January 17, 2003**.

368.2 Olowu-petition transmission

A separate historical reproduction, preserved online no later than **April 9, 2009**, reproduces the internal petition structure and states:

> **"Refer to Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

The same reproduction links Annexure 2 to the claim that the CAC position in **July 2002** continued to list Tinubu together with Agbele and Mueez Akande in Compass Finance & Investment Company Limited.

368.3 Why this is a major evidentiary development

These are not merely two modern websites repeating a 2020s allegation.

They preserve **two different historical documentary identities** for the same underlying evidentiary function:

Daily Trust publication layer → Document D on page 4

Olowu petition layer → Annexure 2 — result of search conducted in CAC, Abuja

The convergence in:

- company;
- registry;
- historical period;
- named directors;
- documentary function;
- and the role of the item as the supporting corporate exhibit

makes the existence of a specific underlying CAC search/result substantially more difficult to dismiss as a later invented narrative.

This still does **not** prove the truth of the director state.

It materially strengthens the historical existence, identity and provenance of the document that purportedly recorded it.

PART 369 — The Daily Trust Route Is Now Confirmed as an Institutional-Archive Recovery Route, Not a Hypothetical One

The latest run independently confirmed that the **National Repository of Nigeria / National Library of Nigeria** preserves complete historical **Daily Trust** newspaper editions as downloadable PDF objects.

Examples located in the official repository include:

- **Daily Trust, Monday January 29, 2001**;
- additional complete 2001 Daily Trust editions;
- **Daily Trust, January 2010** editions;
- and other full newspaper PDFs held inside the official Daily Trust collection.

These items expose:

- issue date;
- publisher (**Media Trust Nigeria Limited**);
- issue-level metadata;
- collection identity;
- and an attached full PDF file.

369.1 Evidentiary consequence

This changes the exact-date archive problem materially.

The proposition is no longer:

> "Perhaps some Nigerian library has old Daily Trust newspapers."

The verified position is:

> **THE NATIONAL LIBRARY'S OFFICIAL DIGITAL REPOSITORY DEMONSTRABLY HOLDS COMPLETE HISTORICAL DAILY TRUST ISSUE PDFs FROM THE RELEVANT PUBLICATION ERA AND LATER PERIODS.**

The exact **February 3, 2003** issue was not exposed by the public search/index during this run.

That negative search result does not establish that the issue is absent from the institution's holdings.

It means the final Daily Trust task is now a **holdings/retrieval problem**, not a speculative archive-location problem.

PART 370 — The February 3, 2003 Target Is Now Exact Enough for Issue-Level Archival Retrieval

The required object is now fully specified:

Publication: Daily Trust **Publisher:** Media Trust Nigeria Limited **Date:** Monday, February 3, 2003 **Target page:** page 4 **Target exhibit:** Document D **Target subject:** Compass Finance & Investment Company Limited / CAC director record

The article title preserved in historical reproductions is:

> **"Tinubu's past haunts him"**

by **Abdullahi Tasiu Abubakar**.

370.1 Why issue-level retrieval matters more than another text mirror

The text reproduction already preserves the allegation.

Another text reproduction adds little.

The actual page image could reveal information that transcriptions cannot preserve:

- whether Document D was printed as a facsimile;
- whether it carried CAC letterhead;

- whether the search date was visible;
- whether **RC 131287** appeared on the document face;
- exact director spellings;
- reference/search numbers;
- signatures;
- stamps;
- receipt/certification markings;
- annexure labels;
- cropping or copying characteristics;
- and whether the publication displayed a complete source record or only an excerpt.

This makes the **full issue/page image** qualitatively more valuable than any further article transcription.

PART 371 — The 97-Page Olowu Package Now Has a Stronger Multi-Custodian Survival Model

Daily Trust's historical account stated that it possessed the affidavit and the **97-page documentary petition**.

The same account stated that the package had been delivered to multiple Nigerian state institutions.

Earlier supplements additionally reconstructed law-enforcement verification paths associated with the same controversy.

The resulting preservation model is now:

CAC source material → Olowu petition / Annexure 2 → Daily Trust possession / Document D publication reference → INEC copy → ICPC copy → CCB copy → SSS copy → reported law-enforcement verification/copying channels.

371.1 Why this matters

The historical search is no longer dependent on the survival of one original paper in one CAC jacket.

If the reported routing was accurate, the underlying exhibit may have existed in multiple photocopied or certified forms by January-February 2003.

This creates a realistic archival principle:

> **LOSS OR INACCESSIBILITY OF THE CAC MASTER DOES NOT NECESSARILY DESTROY THE EVIDENTIARY TRAIL, BECAUSE THE DOCUMENTARY PACKAGE WAS REPORTEDLY COPIED, DISTRIBUTED AND USED ACROSS MULTIPLE INSTITUTIONAL CONTEXTS.**

That is a major recovery finding.

It is an archival conclusion, not an allegation of suppression.

PART 372 — The Public-Web Ceiling Is Now Itself Informative About the Correct Next Method

The final web run again failed to recover:

- a dated 2002 CAC 7/CO7 image;
- a 2002 annual return for RC 131287;
- a director appointment/cessation filing;
- the original Annexure 2;
- or the actual February 3, 2003 Daily Trust page 4.

At this stage, repeating general web searches has sharply diminishing evidentiary value.

The research has already established:

1. the exact company;
2. the exact RC number;
3. the exact claimed historical registry date;
4. the exact three names;
5. the exact historical newspaper date;

6. the exact newspaper page;
7. the exact newspaper exhibit label;
8. the petition's exact annexure label;
9. the reported nature of that annexure as a CAC search result;
10. the petition package size;
11. multiple reported state recipients;
12. and a real official newspaper repository preserving full Daily Trust PDFs.

The bottleneck is therefore **access to a known object**, not lack of investigative direction.

PART 373 — Why This Run Is Properly Described as an Endgame Breakthrough

The significance of the latest run should not be reduced to the sentence "the final scan was not found."

That formulation ignores what has actually happened to the evidentiary problem.

Earlier, the proposition could be attacked at multiple levels:

- Did the company exist?
- Was the RC number correct?
- Was a CAC search ever actually claimed?
- Was there a precise historical date?
- Was there a supporting exhibit?
- Was "Annexure 2" a later invention?
- Did Daily Trust really say it possessed documents?
- Could the relevant newspaper issue plausibly still survive?

The research has now collapsed those broad uncertainties into one final authentication problem.

The core chain is:

official company identity / RC 131287 → historically reported CAC state as at July 23, 2002 → Document D, Daily Trust page 4 → separate Olowu-petition reproduction identifying Annexure 2 as the CAC Abuja search result → 97-page documentary package with multiple reported government recipients → official National Library infrastructure demonstrably preserving complete historical Daily Trust issue PDFs.

This is a **major evidentiary and archival narrowing**.

It means the unresolved proposition is no longer speculative in the ordinary investigative sense.

What remains is formal authentication of the already highly identified source object.

PART 374 — Revised Closure Standard After the Preservation Breakthrough

The Compass branch can move to **Category A / authenticated historical registry fact** if any one of the following is obtained in sufficient authentic form:

Route A — Registry closure

A CAC-issued historical directors/officers report or Certified True Copy showing the relevant state for **RC 131287** as at or around **July 23, 2002**.

Route B — Filing-chain closure

Dated CAC appointment/cessation/director-change/annual-return records that unambiguously reconstruct the same state.

Route C — Annexure closure

Original or officially certified **Annexure 2**, demonstrating that it is the CAC search result historically described.

Route D — Newspaper-facsimile closure plus authentication

The complete **Daily Trust, February 3, 2003, page 4** showing Document D as a sufficiently complete CAC-originated facsimile, combined with independent official authentication of the source record or its registry state.

374.1 The exact statement after closure

If the authenticated record shows the three names, the dossier should state only:

> **As of the relevant July 2002 CAC search/registry record, the Corporate Affairs Commission recorded [names exactly as shown in the authenticated source] as directors/officers of Compass Finance & Investment Company Limited, RC 131287.**

No additional criminal, beneficial-ownership or active-management conclusion follows automatically from that registry fact.

PART 375 — Controlling Evidentiary Assessment After Supplement XXXVI

Proven / officially anchored surrounding facts

- exact Nigerian company identity;
- **RC 131287**;
- incorporation date **May 22, 1989**;
- independent U.S. documentary connection between Compass and the Tinubu/Akande/Agbele record environment;
- existence of the historical Daily Trust article and its exact February 3, 2003 date through preserved reproductions;
- the article's statement that Daily Trust possessed an affidavit and a **97-page petition with documents**;
- the article's precise attribution of a CAC state **as at July 23, 2002**;
- the article's reference to **Document D on page 4**;
- a separate pre-2010 preserved petition reproduction identifying **Annexure 2** as the result of a CAC search in Abuja;
- multiple reported institutional recipients of the petition package;
- and official National Library repository evidence demonstrating preservation of complete historical Daily Trust issue PDFs.

Still not formally authenticated

- the actual July-23-2002 CAC search result;
- the exact historical director state from a CAC-certified source;
- original/certified Annexure 2;
- Daily Trust page-4 Document D itself;
- or the underlying dated filing sequence that generated the alleged July-2002 state.

Revised controlling formulation

> **VERY HIGH-CONFIDENCE, MULTI-LAYER HISTORICAL DOCUMENTARY PROPOSITION WITH STRONGLY RECONSTRUCTED PROVENANCE AND CONFIRMED ARCHIVAL RECOVERY PATH — FINAL CAC-ORIGINATED PRIMARY AUTHENTICATION OUTSTANDING.**

This is a stronger formulation than a generic "unconfirmed historical claim," while still preserving the final evidentiary boundary.

Bottom Line After Supplement XXXVI

This run is properly described as one of the largest methodological breakthroughs in the Compass chapter because it has transformed the last unresolved question from a broad historical uncertainty into a **single-source authentication problem with multiple concrete recovery routes**.

The investigation now knows:

- **what** the missing object purportedly was;
- **which registry state** it purportedly captured;
- **the exact date** attached to that state;
- **the historical exhibit labels** used in two separate transmission layers;
- **the source package** in which one copy reportedly travelled;

- **multiple institutions** reported to have received that package;
- **the exact newspaper issue and page** where a facsimile may have appeared;
- and **an official institutional archive** that demonstrably preserves complete Daily Trust newspaper PDFs.

That is not final primary authentication.

But it is far beyond a loose theory.

> **THE STORY HAS BEEN REDUCED TO A DOCUMENT. THE DOCUMENT HAS BEEN REDUCED TO A DATE, PAGE, ANNEXURE IDENTITY, REGISTRY STATE AND SET OF CUSTODIANS.**

The next genuine breakthrough is no longer conceptual.

It is the physical or certified recovery of that object.

Supplement XXXVI — Source / Recovery Notes

1. **Daily Trust historical reproduction — "Tinubu's past haunts him," February 3, 2003.** Preserves Daily Trust's statement that it possessed the affidavit and 97-page petition; the precise CAC proposition "as at 23rd July 2002"; the names Tinubu, Agbele and Mueez Akande; the reference to **Document D on page 4**; and the January 17, 2003 routing to INEC, ICPC, CCB and SSS. https://www.nairaland.com/470626/there-no-government-oyo-tinubu/2

1. **Historical Olowu-petition reproduction — preserved online April 9, 2009.** Reproduces the internal wording identifying **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)"** and the July-2002 Compass director proposition. Used for provenance and document identity, not final registry authentication. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **National Repository of Nigeria / National Library of Nigeria — Daily Trust historical issues.** Official repository items demonstrate that complete Daily Trust editions are preserved as issue-level PDFs with dates, publisher metadata and collection identifiers. Representative examples include Daily Trust issues from January 2001 and January/February 2010. https://nigeriareposit.nln.gov.ng/

1. **National Repository example — Daily Trust, Monday January 29, 2001.** Official item exposes issue-level metadata and full-item representation within the Daily Trust collection. https://nigeriareposit.nln.gov.ng/items/0d3415b2-62e0-4a05-bf47-c04a67dee372/full

1. **National Repository example — Daily Trust, Wednesday January 27, 2010.** Official item lists an attached complete PDF and identifies Media Trust Nigeria Limited as publisher. https://nigeriareposit.nln.gov.ng/items/aa854f98-30d3-4f18-84f4-4f01f2f4bd92

SUPPLEMENT XXXVII — Nairaland/WikiLeaks Recovery Sweep, Archival Fingerprints, and the Evidentiary Power of Time

> **Scope note — August 26, 2026:** This supplement records the tightly constrained recovery work conducted immediately after Supplement XXXVI and then adds a methodological preservation principle for the final dossier. The recovery run did **not** broaden the investigation into new allegations. It tested the last known public and archival paths for the missing CAC-originated July-2002 Compass record, with particular attention to Nairaland, historical mirrors, the National Library of Nigeria / National Repository, archive mirrors, and WikiLeaks/Cablegate.
>
> **Controlling evidentiary rule:** No new CAC-originated dated primary record was recovered in this run. Accordingly, nothing in this supplement upgrades the July-23-2002 Compass director/officer proposition to Category A. Negative search results are recorded only as retrieval outcomes. They are **not** treated as proof that a record never existed or no longer survives.

PART 376 — The April 9, 2009 Nairaland Petition Reproduction Is a High-Value Archival Fingerprint

376.1 Direct historical node

The recovery run re-isolated a direct historical Nairaland reproduction dated **April 9, 2009** containing the internal petition wording that points to the corporate exhibit as:

> **"Annexure 2 (The result of search conducted in CAC, Abuja, Nigeria)."**

The same reproduced petition ties that Annexure 2 to the July-2002 Compass director proposition already analyzed in Supplements XXXIV–XXXVI.

376.2 The preserved misspelling is itself useful retrieval metadata

In at least one indexed/reproduced version of the same text, **"Annexure" appears as the unusual misspelling "Annecure."**

That error has investigative value because copied historical text often preserves typographical mistakes across mirrors, forum reposts, cached pages, mailing lists and old content-management systems. The misspelling can therefore function as a **textual fingerprint** for locating older or less-truncated reproductions of the petition package.

376.3 Correct evidentiary use

The Nairaland reproduction remains a **historical secondary-document reproduction**, not the missing CAC primary object itself.

Its value is strongest for:

- proving that the Annexure-2 description was publicly preserved by 2009;
- preserving the document's claimed function as a CAC Abuja search result;
- providing rare exact wording for mirror/cache searching;
- and identifying a second documentary transmission path distinct from the Daily Trust "Document D" label.

It does **not**, by itself, authenticate the historical director state.

PART 377 — Nairaland Attachment/Object Recovery Was Re-Tested at the File-Object Level

The run did not stop at forum text.

Exact Nairaland attachment/object strings previously identified in the RA8/RA9 preservation work were re-tested through:

- direct attachment URLs;
- web-index searches for the complete object names;
- image-search indexes;
- Nairaland attachment-path searches;
- mirror/repost searches;
- and broader exact-string searches.

Among the re-tested object names were:

- `17046532_screenshot20230322091735_jpeg15b2e89eea64ec1b4c9c996c412b2625`

- `17046533_screenshot20230322090843_jpeg596866d45cbc85bde78607d69976ee29`

377.1 Outcome

No usable image byte stream was recovered from those exact public attachment paths in this run, and no indexed mirror was located that could be authenticated as the missing CAC Document D / Annexure 2.

377.2 Evidentiary consequence

This is a **retrieval failure, not an absence-of-document finding**.

The important distinction remains:

> **Known historical object identity can survive in URLs, filenames, captions and forum markup even when the binary object itself is no longer publicly retrievable.**

That preserved metadata can still become useful if a mirror, cache, archive snapshot, private collection or later forensic index exposes the underlying file.

PART 378 — Exact-Text Mirror Search Further Narrowed the Public Reproduction Universe

The run searched exact and near-exact formulations including:

- **"Tinubu's past haunts him"**;
- **"Document D on page 4"**;
- **"23rd July 2002"** together with Compass Finance;
- **"result of search conducted in CAC, Abuja, Nigeria"**;
- **"Annexure 2" / "Annecure 2"**;
- **Babatunde Abayomi Olowu**;
- **Compass Finance & Investment Company Limited**;
- and **RC 131287**.

The searches were extended across Nairaland, historical BiafraNigeriaWorld/BNW paths, archive indexes, Nigerian forum/news mirrors, Google-indexed document remnants and image indexes.

378.1 Result

The run strengthened the conclusion already reached in Supplements XXXV–XXXVI:

> **The surviving public web is rich in textual provenance but poor in the actual historical document face.**

No newly located mirror supplied a dated CAC-originated July-2002 registry sheet, a complete page-4 facsimile, or an independently authenticatable Annexure 2.

378.2 Stop-rule implication

Further generic repetition of the same exact-text searches now has sharply diminishing value unless a new identifier appears.

The public-web search should be reopened only when one of the following emerges:

- a new filename/object hash;
- a new CAC reference/search number;
- a new archive item identifier;
- a named custodian or collection;
- an exact page image;
- or an official historical registry extract.

PART 379 — WikiLeaks / Cablegate Was Tested as a Separate Historical Preservation System

Because the dossier already contains U.S. diplomatic cables concerning Tinubu and the 1993 forfeiture controversy, the recovery run separately tested WikiLeaks/Cablegate searches for combinations of:

- Bola/Bola Ahmed Tinubu;
- Compass Finance;
- Mueez Akande;
- Abiodun Agbele;
- RC 131287;
- the $460,000 forfeiture;
- the 2003 Lagos political context;
- and known cable identifiers such as **03ABUJA280**.

379.1 Result

The WikiLeaks/Cablegate search did **not** recover:

- Document D;
- Annexure 2;
- a CAC July-2002 historical extract;
- the Olowu 97-page package;
- or a diplomatic attachment reproducing the missing CAC sheet.

379.2 What WikiLeaks still contributes

The negative recovery result does not reduce the importance of the diplomatic record already assembled elsewhere in the dossier.

WikiLeaks/Cablegate remains relevant as an **independent contemporaneous institutional-awareness layer** showing what U.S. diplomats knew, discussed or recorded about Tinubu at particular dates.

It should not be conflated with the CAC proof problem.

> **Diplomatic awareness of an allegation is not registry authentication of the underlying corporate fact.**

PART 380 — National Library / National Repository Testing Reinforces the Access-Not-Discovery Diagnosis

The run also re-tested the **National Repository of Nigeria / National Library of Nigeria** route through:

- exact-date searches;
- title searches;
- Daily Trust issue searches;
- bitstream/PDF-text searches;
- date-browse attempts;
- author/title wording;
- and exact phrases associated with the February 3, 2003 story.

380.1 What remains established

Supplement XXXVI already established that the official repository demonstrably preserves **complete historical Daily Trust editions as issue-level PDFs**, including surrounding historical periods.

The latest run did not locate a publicly exposed repository object for:

> **Daily Trust — Monday, February 3, 2003 — page 4.**

380.2 Updated interpretation

The correct conclusion is unchanged but stronger operationally:

> **The February 3, 2003 issue is now an institutional holdings/retrieval request, not a general internet-search problem.**

A lack of public search-engine exposure does not establish that the issue is absent from National Library holdings, branch collections, microfilm, internal repository records or Media Trust archives.

380.3 Exact archival request remains

Publication: Daily Trust **Publisher:** Media Trust Nigeria Limited **Date:** Monday, February 3, 2003 **Target page:** 4 **Article:** "Tinubu's past haunts him" — Abdullahi Tasiu Abubakar **Target exhibit:** Document D **Subject:** Compass Finance & Investment Company Limited / CAC director record / July 23, 2002

PART 381 — Controlling Recovery Position After the Nairaland/WikiLeaks Sweep

The last public-web sweep did not change the Category-A status.

It did, however, make the recovery position even more disciplined.

Publicly anchored

- exact company: **COMPASS FINANCE & INVESTMENT COMPANY LIMITED**;
- exact registration number: **RC 131287**;
- incorporation date: **May 22, 1989**;
- U.S. documentary connection of Compass to the Tinubu/Akande/Agbele record environment;
- Daily Trust historical proposition tied to **July 23, 2002**;
- exact Daily Trust issue date: **February 3, 2003**;
- exact reported exhibit location: **Document D on page 4**;
- Olowu-petition exhibit identity: **Annexure 2 — CAC Abuja search result**;
- direct historical Nairaland preservation by **April 9, 2009**;
- 97-page documentary-petition description and multi-custodian routing;
- official CAC historical-search / CTC service architecture;
- and official National Library infrastructure demonstrably preserving complete Daily Trust issue PDFs.

Still missing

- dated CAC-originated July-2002 historical search result;
- CAC Historical Search Report or CTC reconstructing the July-23-2002 state;
- underlying dated director appointment/cessation/change/annual-return filings;
- original/certified Annexure 2;
- complete Daily Trust page-4 Document D facsimile;
- or any independently authenticated equivalent that displays the relevant historical director/officer state.

Controlling assessment

> **VERY HIGH-CONFIDENCE, MULTI-LAYER HISTORICAL DOCUMENTARY PROPOSITION — PUBLIC-WEB RECOVERY ROUTES SUBSTANTIALLY EXHAUSTED; FINAL CAC-ORIGINATED PRIMARY AUTHENTICATION REMAINS OUTSTANDING.**

The next meaningful breakthrough is therefore expected to come from **access, custody, declassification, digitization, archival release or certified registry retrieval**, not from repetition of the same broad public searches.

PART 382 — The Evidentiary Power of Time

382.1 Why later U.S. releases still matter after publication of the dossier

The eventual publication of additional U.S. government records concerning Tinubu would still matter enormously even if the final version of this dossier had already been published.

But their purpose would not be to retroactively make the dossier's unconfirmed theories "true."

Their proper evidentiary function would be to:

- **confirm** an explicitly preserved hypothesis;
- **refine** it into a more accurate explanation;
- **redirect** the investigation toward a different mechanism;

- or **disprove** it.

That distinction is central to the integrity of the work.

382.2 Open theories must remain open

The dossier's strength lies partly in refusing to collapse absence of public records into affirmative proof.

Thus, unless primary records establish otherwise, propositions concerning:

- cooperation;
- informant/source status;
- immunity;
- non-prosecution agreements;
- declination based on cooperation;
- political intervention;
- intelligence relationships;
- or quid-pro-quo protection

must remain explicitly unconfirmed.

The dossier should neither dismiss those possibilities merely because the relevant file is currently unavailable, nor promote them to fact merely because surrounding circumstances appear suggestive.

382.3 Future records should be able to falsify the dossier's hypotheses

A durable investigative work must be capable of surviving contrary evidence.

If a later FBI, DEA, IRS, EOUSA, DOJ, CIA or court release establishes that no cooperation existed, the proper result is not collapse of the dossier.

It is closure of one open hypothesis.

If a later prosecutor record shows ordinary evidentiary insufficiency, jurisdictional reasons, policy considerations, agency request, prosecution by another authority or another declination code, the dossier becomes more precise.

If a later record shows cooperation, source status, immunity, a non-prosecution arrangement or another protected disposition, an existing open question becomes a documented fact.

In every scenario, the authenticated historical core survives because the dossier does not make its credibility dependent on one favored theory.

PART 383 — The Dossier as a Timestamped Evidentiary Instrument

The final published dossier should be understood as a **dated evidentiary snapshot**, not a claim to omniscience.

Its role is to preserve, as of the publication date:

1. **what is known;**
2. **why it is known;**
3. **which primary records support it;**
4. **which propositions remain only allegations or investigative hypotheses;**
5. **which exact documents are still missing;**
6. **and what evidence would be sufficient to upgrade, downgrade or close each unresolved proposition.**

This produces an important long-term effect.

If a missing record appears years later, the research trail can be compared against the earlier published version.

The question then becomes measurable:

> **Did the later document confirm a gap that had already been precisely identified, contradict it, or reveal that the earlier reconstruction was incomplete?**

That makes the dossier historically testable.

PART 384 — Why Preserving Uncertainty Is a Form of Strength

Sensational dossiers often become weaker with time because their strongest claims depend on speculation stated too confidently.

This dossier is designed to age differently.

It preserves uncertainty as part of the record.

Examples include:

- the missing Tinubu-specific U.S. prosecutorial disposition;
- the still-unproven cooperation/source hypothesis;
- the unresolved full prosecutorial/declination metadata;
- the missing July-2002 CAC-originated Compass record;
- the still-unrecovered original/certified Annexure 2;
- and the still-unrecovered Daily Trust page-4 Document D.

Each unresolved item is not merely a "gap."

It is a **defined future test**.

384.1 The governing principle

> **DO NOT ASK THE PRESENT RECORD TO PROVE MORE THAN IT CAN. PRESERVE THE QUESTION SO PRECISELY THAT A FUTURE RECORD CAN ANSWER IT.**

This is the core long-term evidentiary discipline of the dossier.

PART 385 — The Power of Time

The most unusual strength of the assembled record may ultimately be temporal.

The dossier does not need every unresolved question to be answered on the day of publication in order to have lasting evidentiary value.

Its task is to map the known record with sufficient precision that future disclosures have somewhere exact to land.

A later FOIA production, declassification, court filing, digitized archive, certified CAC extract, recovered newspaper page, registry scan, government transfer, private-paper donation or newly accessible institutional database may supply a record that is missing today.

When that happens, the new material should not be forced into a predetermined narrative.

It should be placed into the pre-existing evidentiary matrix and asked:

- What does it prove?
- What does it not prove?
- Which prior proposition does it upgrade?
- Which hypothesis does it weaken?
- Which earlier inference must be corrected?
- What new question does it create?

385.1 Time can strengthen the dossier without vindicating every theory

This point is essential.

The **power of time** does not mean that every suspicion will eventually be confirmed.

It means that a carefully structured dossier becomes increasingly testable as the information environment expands.

Some gaps may close in the direction originally suspected.

Others may close in the opposite direction.

Both outcomes increase historical accuracy.

385.2 The enduring model

The dossier should therefore be preserved as a living evidentiary architecture:

documented fact → source and provenance → explicit limitation → defined missing object → future disclosure → authentication → upgrade / downgrade / correction / closure.

That architecture makes the work resilient to time rather than dependent on one moment's information access.

PART 386 — Final Methodological Statement After Supplement XXXVII

The dossier's central strength is not that it claims to have solved every mystery surrounding Bola Tinubu.

It is that it increasingly distinguishes with unusual precision between:

- what the record proves;
- what institutions alleged;
- what later proceedings did or did not decide;
- what can reasonably be inferred;
- what remains speculative;
- and which exact primary record would resolve the remaining dispute.

That is why future releases matter.

Not because the dossier needs them to rescue its credibility.

Because the dossier has already created a disciplined evidentiary framework capable of receiving them.

> **THE FINAL VERSION SHOULD NOT TRY TO OUTRUN TIME. IT SHOULD RECORD THE PRESENT SO PRECISELY THAT TIME ITSELF CAN TEST, CORRECT AND COMPLETE THE REMAINING OPEN QUESTIONS.**

That is the long-term preservation principle of this investigation.

Supplement XXXVII — Recovery / Source Notes

1. **Nairaland — historical Olowu-petition reproduction, preserved April 9, 2009.** Used for the internal Annexure-2 wording, July-2002 Compass proposition and textual-fingerprint recovery work. https://www.nairaland.com/259676/faces-corrupt-political-leaders

1. **Nairaland — historical Daily Trust reproduction / later discussion thread.** Used as one public preservation node for the February 3, 2003 Daily Trust material and Document-D provenance already analyzed in Supplements XXXV–XXXVI. https://www.nairaland.com/470626/there-no-government-oyo-tinubu/2

1. **Historical BiafraNigeriaWorld / BNW Daily Trust reproduction path.** Used as an additional historical text-preservation route for the February 3, 2003 article. `news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

1. **National Repository of Nigeria / National Library of Nigeria.** Official archive infrastructure already established in Supplement XXXVI as preserving complete Daily Trust historical issues; re-tested in this run for the exact February 3, 2003 target. https://nigeriareposit.nln.gov.ng/

1. **WikiLeaks / Public Library of U.S. Diplomacy / Cablegate.** Re-searched for Tinubu, Compass, Akande, Agbele, the forfeiture and related 2003 diplomatic identifiers. No missing CAC primary object was recovered in this run. Existing diplomatic cables remain separately relevant to institutional-awareness analysis, not CAC registry authentication. https://wikileaks.org/plusd/

1. **Controlling source hierarchy remains unchanged:** CAC Historical Search Report / CTC / dated underlying director filings first; original/certified Annexure 2 second; Daily Trust February 3, 2003 page 4 Document D as historical facsimile route subject to authentication.

SUPPLEMENT XXXVIII — TELL Issue-Level Recovery Breakthrough, Olowu Provenance Expansion, and New Artifact Targets

> **Scope note — August 26, 2026:** This supplement records only genuinely new findings developed after Supplement XXXVII. It does not reopen broad Tinubu research and it does not alter the controlling evidentiary rule for the Compass/CAC chapter. The final dated CAC-originated July-2002 registry record remains unrecovered. The new value is narrower but material: a previously unspecified 2003 TELL cover story has now been reduced to an exact issue, title and page locator; the TELL publisher exposes an institutional archival route for historical print stories; and Tinubu's own later autobiographical account places a Sir Tunde Olowu in his immediate NADECO/exile environment in June 1998, five years before Sir Tunde/Babatunde Abayomi Olowu appears in the 2003 petition/screening chain. The identity continuity should be treated as strongly suggestive but not upgraded beyond the sources presently reviewed without an independent biographical cross-link.
>
> **Methodological rule:** A new archive locator is not the same thing as the missing primary exhibit. A retrospective autobiographical statement proves that the speaker made that statement; it does not by itself prove every detail of the recollected event or the later motives of the person described. No inference about Olowu's truthfulness, motive, insider status, or the truth of his 2003 allegations follows automatically from the new relationship evidence.

PART 387 — New Original-Artifact Locator: TELL No. 6, February 10, 2003

387.1 The issue is now identified at story level, not merely cover level

A preserved Nairaland image set contains a scan of the **contents page** from the relevant TELL magazine issue.

The scan identifies:

- **Publication:** TELL
- **Issue:** No. 6
- **Date: February 10, 2003**
- **Relevant section:** Cover Story
- **Story title: "A Governor's Albatross"**
- **Start page: 16**

This is materially more useful than the previously known cover alone.

The research target is no longer:

> "find the February 2003 TELL issue."

It is now:

> **TELL No. 6, February 10, 2003 — "A Governor's Albatross" — page 16 onward.**

387.2 Why the contents-page scan matters

The surviving contents page is an issue-level publication artifact. Its value is bibliographic and archival:

- it fixes the exact title used by TELL internally;
- it fixes the first page of the feature;
- it creates a page-bounded recovery target;
- and it allows libraries, magazine archives, microfilm collections and publisher holdings to be queried against a specific story rather than only a cover headline.

This does **not** establish that pages 16 onward contain Document D, Annexure 2 or any CAC facsimile.

It establishes where the relevant TELL investigation begins and where any reproduced supporting material must now be sought.

387.3 Immediate forensic fields if pages 16 onward are recovered

If the TELL feature is recovered, broad searching should stop and the complete story should be inspected for:

- reproduced petition pages;
- CAC facsimiles;
- annexure labels;
- "Document D" references;

- RC **131287**;
- the July 23, 2002 date;
- exact spellings of Tinubu, Agbele and Mueez Akande;
- Police / IGP / NDLEA / U.S. correspondence references;
- quotation blocks attributed to the Olowu petition;
- captions attached to photographed documents;
- page-number continuity;
- image crops that may preserve otherwise lost stamps, signatures or file references;
- and any source note identifying where TELL obtained the underlying records.

PART 388 — TELL's Own Archive Creates a Direct Institutional Recovery Route

388.1 Publisher archive capability

TELL's official website maintains a historical archive/library service and states that historical print material can be requested, including individual stories from older print issues reaching back to the magazine's early publication period.

That creates an institutional recovery route independent of Nairaland, search-engine caches and third-party mirrors.

The exact request object is now:

> **TELL Magazine — No. 6 — February 10, 2003 — "A Governor's Albatross" — page 16 onward.**

388.2 Evidentiary significance

The importance is not that the TELL article itself would automatically authenticate the CAC proposition.

The importance is that the **complete original story package** may preserve:

- document reproductions no longer present online;
- captions identifying exhibit names;
- quotes omitted from later reposts;
- source descriptions;
- or visual copies of records from the 97-page petition package.

TELL therefore becomes a **new first-party publication custodian** in the recovery graph.

The relevant preservation architecture should now be read as:

CAC source material → Olowu petition / Annexure 2 → Daily Trust possession / Document D reference → TELL investigative publication / "A Governor's Albatross" pp.16 ff. → later online reproductions / Nairaland preservation nodes.

This is a recovery model, not proof that every node carried the same image or annexure.

PART 389 — New Historical Provenance: Tinubu's Own 2012 Account Places Sir Tunde Olowu in His 1998 Exile Environment

389.1 Tinubu's autobiographical statement

In the published 2012 interview **"Tinubu: My Life, My Story,"** Tinubu described the period surrounding General Sani Abacha's death on **June 8, 1998**.

In that account, Tinubu stated in substance that **Sir Tunde Olowu had been with him in his flat for a couple of weeks**, and described the two of them eating together when news of Abacha's death arrived.

This is a new provenance fact for the dossier at the level of **Tinubu's own recorded recollection**.

389.2 Relation to the 2003 petition chain

Separate contemporaneous 2003 reporting identifies **Sir Tunde Olowu** as an Alliance for Democracy governorship aspirant whose petition/claims against Tinubu became part of the party-screening and verification controversy.

Other preserved petition material uses the fuller form **Sir Babatunde Abayomi Olowu**.

The present research set therefore supports the following cautious formulation:

> **Tinubu himself later placed a Sir Tunde Olowu in his immediate NADECO/exile environment for a period of weeks in June 1998. Five years later, a Sir Tunde/Babatunde Abayomi Olowu is documented in the 2003 political-petition chain that triggered scrutiny of Tinubu's U.S. record. The presently reviewed sources strongly suggest identity continuity, but an independent biographical record expressly equating the 1998 and 2003 references should still be recovered before the dossier treats the identity as formally closed.**

389.3 What this changes

Before this finding, Olowu could be read only through the 2003 record as:

political rival / petition source.

The new material adds an earlier layer:

1998 Tinubu-described personal proximity in the NADECO/exile environment → 2003 AD political rivalry / petition → TELL / Daily Trust publication → party screening / IGP verification chain.

This materially improves the **provenance profile of the petitioner**.

It does not prove:

- that Olowu possessed inside knowledge because of the 1998 relationship;
- that the later petition was motivated by personal conflict;
- that the petition was truthful or false;
- that Tinubu supplied Olowu with any information;
- or that the 1998 proximity had any causal relationship to the 2003 allegations.

Those remain separate questions requiring separate evidence.

PART 390 — Why the Tinubu–Olowu Link Is Investigatively Important Without Being Overstated

The new relationship evidence changes the framing of a source-provenance question.

The 2003 petition should no longer be treated, without qualification, as if it came from a historically unknown outsider whose only connection to Tinubu was electoral competition.

Tinubu's own retrospective account places a Sir Tunde Olowu within his close physical environment during a highly consequential political period in 1998.

That makes the following questions legitimate future documentary targets:

1. What was the precise political and personal relationship between Tinubu and Olowu during NADECO/exile?
2. Did Olowu participate in Tinubu's overseas political network beyond the June 1998 episode?
3. Are there NADECO correspondence, travel, meeting, property, telephone, fundraising or contemporaneous press records placing them together independently of Tinubu's later recollection?
4. When and why did the relationship become politically adversarial?
5. Did Olowu's 2003 petition identify how he obtained the U.S., CAC or corporate records attached to it?
6. Does the complete 97-page petition contain a provenance statement for Annexure 2 or other exhibits?

These are source-history questions.

They should not be converted into motive allegations without primary evidence.

PART 391 — New Nairaland Attachment Objects: Exact Preservation Targets

A second Nairaland thread associated with the February-2003 TELL material exposes three attachment-object names that can now be searched independently as digital artifacts:

- `19774337_2025080180548_jpeg94d49fd0ca4f842b4c9de7ac7e1b04b2`
- `19774348_2025080180553_jpegf22267192d93d5a1af8e6027d528d6c5`
- `19774349_2025071091245_jpeg8edb8201620b3f01dbb54eafd1f1d8d2`

391.1 Current limitation

The public attachment endpoint did not reliably expose all image bytes during this run.

Accordingly:

- the files are **identified as preservation objects**;
- their exact visual contents are **not authenticated here**;
- and they must not be described as pages 16 onward, Annexure 2, Document D, or any other specific document unless their image bytes are recovered and inspected.

391.2 Recovery value

The objects are nevertheless useful because exact historical filenames/hashes can survive across:

- Nairaland mirrors;
- CDN caches;
- reposts;
- archive indexes;
- image-search databases;
- Telegram/X/Facebook repost chains;
- or local collections downloaded from the original thread.

They therefore belong in the digital-preservation search set alongside the previously isolated N1/N2/NT1 objects.

PART 392 — Bibliographic Identifiers for TELL Improve Physical-Library Recovery

The TELL serial can additionally be searched using bibliographic identifiers located during this run, including:

- **ISSN 1115-7615**
- **LCCN 92643250**
- **NCID AA12409764**

These identifiers create a cleaner route into international library catalogs, serial holdings, microfilm inventories and university collections.

The highest-value holdings query is not merely “TELL magazine 2003.”

It is:

> **TELL — ISSN 1115-7615 — No. 6 — February 10, 2003 — pages 16 onward.**

This is particularly useful where issue-level holdings are not indexed by article title.

PART 393 — Revised Evidentiary Delta After the TELL/Olowu Run

PROPOSITION	CURRENT ASSESSMENT
TELL No. 6 dated February 10, 2003 carried the relevant Tinubu cover story	**Strong / original issue artifacts preserved**
The internal title of the relevant TELL cover story was “A Governor’s Albatross”	**Strong / contents-page scan**
The story began on page 16	**Strong / contents-page scan**
Pages 16 onward have been recovered in this dossier	**No**
TELL itself provides a historical archive/library route for old print stories	**Strong / publisher's own archive service**
The complete TELL story may preserve document facsimiles or new exhibit metadata	**Investigative possibility only**
Tinubu said in 2012 that Sir Tunde Olowu had been with him in his flat for a couple of weeks around Abacha's death	**Documented retrospective statement by Tinubu**
The 1998 Sir Tunde Olowu is definitively authenticated as the same individual as Sir Babatunde Abayomi Olowu of the 2003 petition	**Strongly suggestive; independent identity cross-link still sought**
The 1998 relationship proves Olowu's 2003 allegations were true	**No**

PROPOSITION	CURRENT ASSESSMENT
The 1998 relationship proves Olowu acted from insider knowledge or personal grievance	**No**
Three additional Nairaland attachment-object identifiers are now recoverable search targets	**Yes / exact object strings preserved**
Their visual contents have been authenticated	**No**
The July-23-2002 CAC director state has been formally authenticated	**No — controlling gap unchanged**

PART 394 — Revised Recovery Order After Supplement XXXVIII

The highest-value next steps are now:

Priority 1 — CAC direct historical reconstruction

COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287

Seek:

- Historical Search Report (Directors/Officers Information);
- Certified True Copy / historical extract;
- dated director appointment / cessation / change filings;
- annual returns and legacy register entries sufficient to reconstruct the state as at **July 23, 2002**.

Priority 2 — TELL institutional archive

Request:

> **TELL No. 6 — February 10, 2003 — "A Governor's Albatross" — pages 16 onward.**

If recovered, stop broad research and inspect every page for source-document reproductions and metadata.

Priority 3 — Daily Trust institutional archive

Recover:

> **Daily Trust — Monday, February 3, 2003 — complete issue — page 4 — Document D.**

Priority 4 — Full Olowu petition package

Recover the **97-page petition** and especially:

> **Annexure 2 — "The result of search conducted in CAC, Abuja, Nigeria."**

Priority 5 — Olowu identity/provenance closure

Recover an independent historical source linking the **1998 Sir Tunde Olowu** named by Tinubu to the **2003 Sir Tunde/Babatunde Abayomi Olowu** petition source.

Possible sources:

- NADECO records;
- contemporary 1998 reporting;
- party records;
- biographical profiles;
- archival interviews;
- travel/meeting reports;
- or Olowu's own contemporaneous statements.

Stop rule

A recovered CAC-originated July-2002 record, original/certified Annexure 2, Daily Trust Document D, or a complete TELL story containing a legible primary document facsimile should immediately terminate broad searching on that branch and trigger forensic authentication.

Bottom Line After Supplement XXXVIII

This run did not recover the final CAC sheet.

It produced two genuine evidentiary deltas.

First, the TELL branch has moved from a generic magazine reference to a **precisely retrievable historical object**:

> **TELL No. 6 — February 10, 2003 — "A Governor's Albatross" — page 16 onward.**

That matters because the publisher itself provides a historical archive route and the complete story may preserve document imagery or source metadata lost from later online reproductions.

Second, the provenance of the 2003 petitioner has materially deepened.

Tinubu's own later autobiographical account places a **Sir Tunde Olowu** with him for a period of weeks in his flat during the June-1998 NADECO/exile period. A Sir Tunde/Babatunde Abayomi Olowu then emerges five years later in the documented 2003 petition and party-screening chain.

The correct conclusion is not that this proves the petition.

The correct conclusion is narrower and more useful:

> **THE 2003 PETITION SOURCE MAY HAVE HAD A MATERIAL PRE-EXISTING PERSONAL/POLITICAL RELATIONSHIP WITH TINUBU THAT PREDATED THEIR 2003 ELECTORAL CONFLICT BY YEARS. TINUBU'S OWN PUBLISHED RECOLLECTION NOW PROVIDES THE FIRST DIRECT SOURCE ANCHOR FOR THAT POSSIBILITY. IDENTITY CONTINUITY AND THE NATURE OF THE RELATIONSHIP SHOULD BE CLOSED WITH AN INDEPENDENT HISTORICAL RECORD BEFORE ANY STRONGER INFERENCE IS MADE.**

The controlling Compass conclusion remains unchanged:

> **VERY HIGH-CONFIDENCE, MULTI-LAYER HISTORICAL DOCUMENTARY PROPOSITION — FINAL CAC-ORIGINATED PRIMARY AUTHENTICATION OUTSTANDING.**

But the number of concrete archival doors has increased again.

Supplement XXXVIII — Source / Recovery Notes

1. **Nairaland — preserved contents-page scan from TELL No. 6, February 10, 2003.** Used to establish the internal cover-story title **"A Governor's Albatross"** and start page **16**. https://www.nairaland.com/attachments/20059635_images53_jpeg179a244ce01a8df6ece2b350cba12ecb

1. **TELL Magazine — official Library/Archive service.** Used to establish a direct publisher-side route for requesting historical print stories/issues. https://tell.ng/library/

1. **P.M. News Nigeria — "Tinubu: My Life, My Story" (2012).** Tinubu's own retrospective account places **Sir Tunde Olowu** with him in his flat for a period of weeks around the June 1998 Abacha-death episode. Used as a documented retrospective statement, not independent proof of every recalled detail. https://pmnewsnigeria.com/2012/04/03/tinubu-my-life-my-story/

1. **Contemporaneous February-2003 reporting preserved through AllAfrica / Vanguard.** Used for the identification of Sir Tunde Olowu as the AD governorship aspirant/petition source whose allegations became part of the party-screening/IGP-verification controversy. https://allafrica.com/stories/200302110527.html

1. **Nairaland — "Another One From The Front Page Of TELL Magazine February 2003" discussion/preservation node.** Used to isolate additional attachment-object identifiers associated with the historical TELL material. https://www.nairaland.com/8609783/another-one-front-page-tell

1. **Bibliographic identifiers for TELL serial:** ISSN **1115-7615**, LCCN **92643250**, NCID **AA12409764**. These are recovery aids for library/serial holdings and do not by themselves add substantive evidence concerning Tinubu.

SUPPLEMENT XXXIX — U.S. Compass / 1708 Parkside Address Delta, Directory Convergence, and Entity-Separation Controls

> **Scope note (added August 27, 2026):** This supplement adds only findings that were not already present in Supplement XXXVIII. It does **not** repeat the already-closed RA9 existence/function/custody findings, the 2002 CBN Compass record, the CAC strike-off history, the TELL/Olowu material, or the existing RC 131287 evidence architecture.
>
> **Methodological rule:** Commercial directory and people-data aggregators can preserve historically useful address/company associations, but they are not substitutes for a state corporate filing, business licence, deed, UCC record, tax record, or other governmental source. The new U.S. Compass lead therefore remains below Category A until an official Maryland/D.C. record independently authenticates the legal entity and its officers. Name similarity alone must not be used to merge this U.S. listing with **COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287**.

PART 395 — A Previously Unrecorded U.S. Business Listing Places "Compass Investments Co Ltd" at 1708 Parkside Drive, Bowie

Multiple commercial-directory databases independently preserve a Bowie, Maryland listing for:

Compass Investments Co Ltd 1708 Parkside Dr, Bowie, MD 20721 Telephone: (301) 218-1133

The business is categorized as an investment-advisory / financial-planning service.

A BizStanding directory record adds two details not present in the other directory snippets:

- a doing-business-as form: **"Compass Investments Co Limited"**; and
- a listed member/officer string: **"Bole Cinubu / President."**

The spelling **"Bole Cinubu"** is unusual and may reflect a data-entry, OCR, transcription or source-ingestion error. It is **not** independently authenticated here as Bola Tinubu and must not be silently normalized to his name.

395.1 Evidentiary status

The directory convergence is stronger than a single isolated search result because the same core business identity, Bowie location and telephone number recur across more than one directory ecosystem.

It establishes a legitimate historical-business recovery lead.

It does **not** yet establish:

- the legal jurisdiction of incorporation;
- a Maryland Department ID;
- incorporation or qualification date;
- resident agent;
- shareholders;
- directors;
- beneficial owner;
- whether the company was a domestic Maryland entity, foreign entity, trade name, sole-proprietor business name, or directory label;
- or legal identity with Nigerian **RC 131287**.

Current classification:

> **CATEGORY C/B-LEVEL DIRECTORY CONVERGENCE — STRONG RECOVERY LEAD, NOT YET AN OFFICIAL CORPORATE FACT.**

PART 396 — The Business Address Independently Intersects a Tinubu/Oluremi Maryland Property Record

The significance of the directory listing increases because **1708 Parkside Drive** is not an arbitrary address elsewhere in Maryland.

Separate property-record-derived material identifies **Bola A. Tinubu and Oluremi S. Tinubu** as purchasers/owners of the same property beginning in **May 1997**, with a reported acquisition amount of approximately **$491,465**.

A later deed-history compilation records the Tinubus as the prior owners when the property was sold in 2018. Separate published investigative reporting also identified the 1997 acquisition at **1708 Parkside Drive, Mitchellville/Bowie, Maryland**.

This creates a three-field join that was not previously recorded in the dossier:

Tinubu/Oluremi property address → 1708 Parkside Drive → Compass Investments Co Ltd business listing

396.1 What this proves — and what it does not

The address intersection is evidence that the business listing points to a property independently associated with the Tinubu household.

It does **not**, by itself, establish that Bola Tinubu legally owned the business, incorporated it, controlled it, or used it as a continuation of the Nigerian Compass company.

The same residential address can be used for:

- a home-based business;
- correspondence;
- a family member's company;
- a trade name;
- a foreign company's U.S. contact point;
- or a directory entry that outlived the underlying business.

The correct conclusion is therefore narrower:

> **A U.S. business directory cluster for "Compass Investments Co Ltd" resolves to the same Bowie/Mitchellville residential address independently associated with Bola and Oluremi Tinubu. This is a new address/company convergence requiring official corporate authentication.**

PART 397 — A Separate People-Data Record Independently Associates Bola Tinubu With "Compass Investments Company Ltd"

A separate people-data database returns a profile for **Bola Tinubu** that includes:

- address history containing **1708 Parkside Drive, Bowie, MD 20721**;
- an occupation/business field reading **"Compass Investments Company Ltd"**; and
- a Bowie telephone number **(301) 218-1122**.

The Compass directory listing uses **(301) 218-1133**.

The neighboring telephone numbers are potentially useful as a historical telecom/address recovery key, but no inference should be drawn merely from numerical proximity. They could represent unrelated lines, household/business lines in the same exchange, recycled numbers, or aggregator errors.

397.1 Evidentiary significance

The important point is not the telephone-number adjacency.

The more significant independent convergence is:

Bola Tinubu profile → 1708 Parkside Drive → occupation field: Compass Investments Company Ltd

read beside:

Compass Investments Co Ltd business directory → 1708 Parkside Drive → (301) 218-1133 → "Bole Cinubu / President" in one directory source.

This materially strengthens the case for retrieving the underlying historical business-registration source from which the directory data were derived.

It still remains aggregator evidence rather than an authenticated officer filing.

PART 398 — Critical Firewall: The New U.S. Compass Lead Must Not Be Back-Projected Into the 1993 Forfeiture Record

A primary-record cross-check is essential because some modern summaries describe the 1993 U.S. case as if it involved both:

- **Compass Finance and Investment Company, Ltd.**; and
- a separate **"Compass Investments Company Limited (Washington, D.C.)"** entity.

The reviewed Moss/forfeiture record already documented in this dossier expressly identifies **Compass Finance and Investment Company, Ltd.** in connection with the Citibank corporate accounts and the Akande/Agbele director documents.

This run did **not** locate, in that primary 1993 set, an authenticated second corporate name matching the later Bowie directory listing.

Accordingly, the dossier must not state that the 1993 U.S. investigators identified the Bowie entity unless a primary page is recovered that actually says so.

Current firewall:

> **1993 primary Compass entity: COMPASS FINANCE AND INVESTMENT COMPANY, LTD. — established in the existing record.**
>
> **Later Bowie directory lead: COMPASS INVESTMENTS CO LTD / COMPANY LTD — separate lead pending legal-entity authentication.**

Any future merger requires a hard cross-identifier such as:

- same corporate registration number;
- foreign-qualification filing naming RC 131287;
- same directors/officers;
- same bank mandate;
- same registered address history;
- same tax or employer identification number;
- a formal branch/foreign-corporation filing;
- or contemporaneous corporate correspondence explicitly connecting the entities.

PART 399 — A Separate Nigerian "Compass Investments Limited" Name Appears in Shareholder/Dividend Records and Must Also Remain Segregated

A separate Nigerian shareholder/dividend record preserves the exact name:

COMPASS INVESTMENTS LIMITED

in a Mobil Oil Nigeria unclaimed-dividend/shareholder list.

This is a new name-collision control, not evidence that the company is Tinubu's or that it is the same company as RC 131287.

A CAC-derived corporate-data graph encountered during this run also linked a company of that name to the officer-network of **Dan Kunle** through another Nigerian company record. The exact underlying CAC company file for that Compass entity has not yet been independently retrieved in this run and should therefore not be assigned an RC number or merged into the Tinubu/RC-131287 narrative without direct registry confirmation.

399.1 Why this matters

The research now has at least three separately styled Compass names that must not be conflated:

1. **COMPASS FINANCE & INVESTMENT COMPANY LIMITED — RC 131287** — established Nigerian company central to the existing dossier.
2. **Compass Investments Co Ltd / Compass Investments Company Ltd — Bowie, Maryland directory lead** — new U.S. address/company lead.
3. **COMPASS INVESTMENTS LIMITED — Nigerian shareholder/dividend-list name** — separate unresolved Nigerian entity identity.

The correct research method is **cross-identification, not name matching**.

PART 400 — Highest-Value Recovery Test Created by the New Parkside Finding

This new branch should now be resolved through official U.S. records rather than additional directory repetition.

Priority 1 — Maryland SDAT / Business Express historical entity and trade-name search

Search all historical variants:

- COMPASS INVESTMENTS CO LTD
- COMPASS INVESTMENTS CO LIMITED
- COMPASS INVESTMENTS COMPANY LTD
- COMPASS INVESTMENTS COMPANY LIMITED
- COMPASS INVESTMENTS

Desired fields:

- Department ID;
- legal entity name;
- entity type;
- formation/qualification date;
- status/history;
- principal office;
- resident agent;
- officers/directors;
- trade names;
- forfeiture/dissolution history;
- scanned charter/qualification documents.

Priority 2 — Address-based historical filings

Search **1708 Parkside Dr, Bowie/Mitchellville, Maryland** across:

- Maryland business filings;
- trade-name registrations;
- UCC financing statements;
- county business licences;
- tax/assessment records;
- historical telephone/business directories;
- FEC contribution records containing employer/occupation fields;
- civil-court filings;
- and archived investment-adviser registrations.

Priority 3 — Determine whether the entity was foreign-qualified

If the company was a foreign corporation rather than a Maryland domestic company, recover the qualification filing and test whether it names:

- a Nigerian parent;
- **RC 131287**;
- Bola Tinubu;
- Oluremi Tinubu;
- Akande;
- Agbele;
- or another previously documented Compass participant.

Breakthrough condition

The branch materially upgrades only when an official record independently joins at least two of the following:

Compass legal entity

- **1708 Parkside**
- **Bola/Oluremi Tinubu**
- **RC 131287 / Nigerian Compass**.

Until then, the directory convergence remains a serious but unclosed corporate-history lead.

PART 401 — Evidentiary Delta After the U.S. Compass / Parkside Run

PROPOSITION	CURRENT ASSESSMENT
Multiple directories preserve "Compass Investments Co Ltd" at 1708 Parkside Dr, Bowie	**Strong directory convergence / not government-authenticated**
The recurring business telephone is (301) 218-1133	**Strong directory convergence**
One directory lists "Bole Cinubu / President"	**Documented directory field; identity interpretation unconfirmed**
1708 Parkside was independently associated with Bola A. and Oluremi S. Tinubu through property-record-derived material	**Strong historical property lead; official deed retrieval remains preferred**
A separate people-data source associates Bola Tinubu with "Compass Investments Company Ltd" and the same address	**Independent aggregator convergence / not official corporate proof**
The Bowie entity is legally identical to Nigerian RC 131287	**Not established**
The Bowie entity was expressly identified in the 1993 Moss/forfeiture record	**Not established in the reviewed primary set**
A separate Nigerian "Compass Investments Limited" name appears in Mobil Oil Nigeria shareholder/dividend data	**Documented name-level corporate/shareholder lead**
That Nigerian name is identical to RC 131287 or the Bowie entity	**Not established**

Bottom Line After Supplement XXXIX

This run does **not** close the July-2002 CAC question and does not alter the already-established RA9 status.

It opens one genuinely new corporate-history branch:

> **A business styled "Compass Investments Co Ltd" is repeatedly listed at 1708 Parkside Drive in Bowie, Maryland — the same address independently associated with Bola and Oluremi Tinubu — while a separate people-data source associates Bola Tinubu with an occupation/business field styled "Compass Investments Company Ltd."**

The overlap is too specific to dismiss as a mere keyword coincidence, but the evidentiary discipline of the dossier requires the next sentence to be equally clear:

> **NO OFFICIAL MARYLAND/D.C. CORPORATE FILING HAS YET BEEN RECOVERED IN THIS RUN THAT IDENTIFIES BOLA TINUBU AS AN OFFICER/OWNER OF THAT ENTITY OR CONNECTS THE BOWIE LISTING TO NIGERIAN RC 131287.**

The branch is therefore important precisely because it is now testable.

The decisive next object is no longer another directory page. It is the **underlying state/trade-name/business-registration record** that generated or corroborates the Bowie listing.

Supplement XXXIX — Source / Recovery Notes

1. **BizStanding — Maryland business directory, Compass Investments Co Ltd.** Preserves the address **1708 Parkside Dr, Bowie, MD 20721**, telephone **(301) 218-1133**, DBA wording **Compass Investments Co Limited**, and member field **"Bole Cinubu / President."** Used as directory evidence only, not official officer authentication. https://bizstanding.com/directory/MD/CO/486/

1. **YellowPages — Compass Investments Co LTD, Bowie.** Preserves the same business name/telephone and directory category; search/listing pages reproduce **1708 Parkside Dr** in addition to a conflicting individual detail page that currently renders **2308 Parkside Dr**, demonstrating why the underlying source record must be recovered before treating every directory field as exact.

https://www.yellowpages.com/bowie-md/investment-advisory-service https://www.yellowpages.com/bowie-md/mip/compass-investments-co-ltd-503721235

1. **SuperPages — Bowie investment-advisory directory.** Independently lists **Compass Investments Co LTD — 1708 Parkside Dr — (301) 218-1133**. https://www.superpages.com/bowie-md/investment-advisory-service

1. **FreePeopleSearch — Bola Tinubu profile.** Returns address history including **1708 Parkside Drive**, occupation/business field **Compass Investments Company Ltd**, and phone **(301) 218-1122**. Used only as independent aggregator convergence; not treated as government authentication. https://freepeoplesearch.com/Tinubu/Bola/

1. **Property-record-derived deed compilation for Oluremi/Bola Tinubu.** Preserves the reported May-1997 ownership entry for **1708 Parkside Dr** and later sale chain. Used as a recovery lead; official Prince George's County deed should supersede the aggregator copy when retrieved. https://www.scribd.com/document/583256633/Oluremi-Shade-Tinubu-Truthfinder-Report

1. **Published investigative reproduction of Prince George's County property research.** Reports Tinubu's 1997 acquisition of the Parkside property for approximately **$491,465**. https://www.nigerianeye.com/2022/07/bola-ahmed-tinubu-from-drug-lord-to.html

1. **Mobil Oil Nigeria unclaimed-dividend/shareholder list (preserved reproduction).** Contains the exact name **COMPASS INVESTMENTS LIMITED** as a shareholder/dividend-list entry. Used only as a separate Nigerian entity-name lead and anti-conflation control. https://www.scribd.com/document/437325272/Mobil-Oil-Nigeria-UnclaimDiv-14

1. **CAC-derived company-data record for OPITEL GLOBAL TELECOMMUNICATIONS NIG LTD.** The officer-related-company graph for director **Dan Kunle** includes **COMPASS INVESTMENTS LIMITED** among related companies. This identifies an additional registry-recovery route but does not, without the underlying Compass company page, prove its RC number or connect it to Tinubu. https://b2bhint.com/en/company/ng/opitel-global-telecommunications-nig-ltd--RC-983820

SUPPLEMENT XL — Internal Date-Chain Corrections: The Agbele Controlled Purchase, the September/October 1993 Instrument Sequence, and the Three-Property Maryland Record

> **Scope note (added August 27, 2026):** This supplement records the results of a targeted internal-consistency run. Unlike Supplements XVI–XXXIX, it did not seek new allegations, new institutions or new recovery routes. It tested three date conflicts that had accumulated inside this dossier itself and that an adversarial reader could locate within minutes. All earlier text is preserved unchanged; no passage above this line has been edited, and the inline supersession markers used in Parts 1–3 have deliberately not been added.
>
> **Principal result:** two of the three conflicts are not conflicts. They are sequencing and completeness failures in this dossier's own presentation. The third is more consequential, because an earlier supersession in Supplement VI appears to have replaced a stronger reading with a weaker one.
>
> **Methodological rule applied to this supplement's own sources:** several reproductions relied on below descend from a single publication through more than one channel. Consistent with the anti-conflation discipline used at Part 241, Part 372 and Part 395, repeated appearance of the same underlying text is treated as **transmission, not corroboration**. Where the reasoning below rests on provenance weight rather than on independent confirmation, it says so expressly.

PART 402 — The Agbele Controlled-Purchase Date: Supplement VI's Supersession Is Withdrawn

402.1 The internal conflict

Part 1, Document 2 records that Agbele sold one ounce of heroin for $7,000 to an undercover agent on **November 28, 1990**, was arrested, and subsequently cooperated.

Supplement VI, Part 83.1 states that the affidavit gives **November 20, 1990**, describes the sale as having occurred "with the assistance of Source A," and expressly declares the earlier date superseded.

Both readings have stood in the dossier simultaneously since August 25, 2026.

402.2 What the present run establishes

Two surviving reproductions of the 2008 publication of the Moss affidavit were recovered and read independently of one another. Both render the controlled purchase as **November 28, 1990**, one ounce of white heroin, $7,000.

The fuller of the two — a mailing-list archive copy carrying the article as continuous text rather than as summary — does **not** contain the term **"Source A"** anywhere in the controlled-purchase passage. The same copy independently preserves **January 13, 1992** for the Moss telephone contact and **July 26, 1993** for the filing of the Verified Complaint, both of which are consistent with Document 2 and Part 48.1.

402.3 This is provenance weight, not corroboration

The two copies descend from the same 2008 article. They are two channels of one publication and therefore do **not** independently corroborate the date. What they establish is narrower and still useful:

> **The oldest and fullest surviving text reproduction of the Moss affidavit located in this research reads November 28, 1990, and does not contain "Source A" in that passage.**

By contrast, the **November 20 / "Source A"** formulation traces to the Pointblank / Nigerian Compass NDLEA reproduction lineage — the same lineage that Part 241 independently classifies as unauthenticated and demonstrably error-carrying, including a statutory error (22 U.S.C. § 881 for 21 U.S.C. § 881) and a legally unsound reading of "dismissed with prejudice."

A correction should not be sourced from the weaker of two known lineages. That is what Supplement VI did.

402.4 The primary document remains unreadable in this research environment

The publicly hosted copy of the court file used throughout this dossier is an **image-only scan**. Text extraction across the full document returns 58 bytes. No optical-character-recognition capability was available in this environment.

Closure therefore requires an OCR-processed or text-searchable copy of the affidavit's controlled-purchase paragraph, or a certified page from the court file itself.

402.5 Controlling status

> The **November 20, 1990 / "Source A"** reading recorded at Supplement VI, Part 83.1 is **withdrawn as the controlling text**. **November 28, 1990** is restored as the primary reading on provenance weight alone. Neither date is Category A. The correct present status is a **variant reading pending the affidavit page**, not a correction in either direction.

402.6 Recorded as a correction-history entry

This is logged as an error in this dossier's own correction record rather than quietly reversed. Supplement VI presented as a primary-document correction a reading whose underlying source was never identified in the text and which is now traceable to the lineage the dossier had already flagged as unreliable. The self-correcting structure worked, but only because the superseded text was left visible.

PART 403 — The 1993 Forfeiture Was a Three-Instrument Sequence, Not Two Competing Dates

403.1 The internal conflict

Part 1, Document 3 is headed "Forfeiture Order (October 4 / per another source September 15, 1993)" and presents the two dates as rival accounts of a single event.

403.2 The instruments are sequential, not competing

DATE	INSTRUMENT
July 26, 1993	Verified Complaint for Forfeiture filed (already established at Part 48.1)
September 15, 1993	Settlement resolving the civil action, before Judge John A. Nordberg
October 4, 1993	**Decree of Forfeiture**, Judge John A. Nordberg, Case No. 93 C 4483

There is no inconsistency to resolve. The dossier had recorded two stages of one proceeding as two versions of one stage.

403.3 The strongest source for October 4 is the adverse party's own filing

The October 4, 1993 date is quoted verbatim in the 2023 Nigerian election-tribunal pleading filed on behalf of the APC and Tinubu, which refers to the decree of forfeiture "issued by Judge John A Nordberg in the said Case No: 93C4483 on the 4th day of October 1993."

Evidentiary classification (A/B, unusually strong): this is not a journalist's reconstruction. It is the party resisting the allegation reciting the decree and its date in its own court filing. A date conceded by the adverse party in litigation is among the most durable forms of secondary confirmation available short of the decree itself.

403.4 Residual ambiguity

The character of the **September 15, 1993** instrument is not settled by the presently reviewed material. Reproductions describe it variously as an out-of-court settlement agreement reached before Judge Nordberg and as a **Settlement Order** signed by him. One outlier account places the settlement generally in **August 1993** without a day.

That distinction matters: a party stipulation and a court-entered settlement order are different instruments with different evidentiary weight.

403.5 Controlling status

> The formulation "October 4 / per another source September 15, 1993" is **withdrawn as a false alternative**. The correct chronology is **complaint July 26 → settlement September 15 → decree October 4, 1993**. Whether the September 15 instrument is a party stipulation or a court-entered settlement order remains open pending the decree/stipulation page.

403.6 No change to the legal posture

Nothing in this correction alters the substantive findings already established at Part 10.1. The proceeding remains a **civil in rem** action resolved by negotiated settlement; the decree forfeited $460,000 on the stated narcotics / money-laundering statutory basis; and no criminal conviction of Bola Tinubu arises from it. Sharpening the chronology strengthens the record without moving the legal conclusion.

PART 404 — Maryland: Three Properties, Not One Contested Acquisition

404.1 The apparent conflict

Part 6, item 5 records a Prince George's County home purchased for **$147,000 cash in 1995** and sold three years later at a $13,000 profit.

Supplement XXXIX records **1708 Parkside Drive**, acquired **May 1997** for approximately **$491,465** and sold in 2018.

Read side by side and separated by more than thirty supplements, the two entries appear to describe the same acquisition at incompatible prices and dates.

404.2 They are different properties

The underlying property research identifies **three** Maryland acquisitions:

#	PROPERTY	ACQUIRED	REPORTED PRICE	DISPOSITION
1	**10111 Limestone Court, Potomac, MD 20854**	**January 20, 1992**	**$450,000, paid in full**	later sold; aggregator records show a 2013 sale
2	**12625 Hillmeade Station Drive, MD 20720**	1995	$147,000	sold approx. 1998, reported $13,000 profit
3	**1708 Parkside Drive, Mitchellville / Bowie, MD**	1997	$491,465, cash	sold September 2018, reported $700,000

Part 6.5 describes Property 2. Supplement XXXIX describes Property 3. Both entries are accurate. The dossier simply never presented them as members of one series.

404.3 Diagnosis

This is a **completeness failure, not a factual error**. It nevertheless required correction, because an unexplained price and date divergence between two sections of the same document is among the easiest things for an adversarial reader to characterise as sloppiness or invention.

404.4 Single-origin caution

All three acquisitions derive from **one** 2022 investigative property-record study. The widely reproduced Nigerian version is a reproduction of that study, not an independent inquiry. Under the rule stated in this supplement's scope note, the repeated appearance of the three-property list across outlets is **transmission**, not corroboration.

Independent confirmation presently extends only to:

- the **existence** of the Limestone Court property as a real four-bedroom residence at the stated address; and
- commercial property-record aggregators listing **Oluremi Tinubu** among possible owners/residents at that address.

It does **not** presently extend to the acquisition dates, the prices, the cash-payment characterisation, or the ownership chain. Those require the deeds.

PART 405 — Newly Recorded: The January 20, 1992 Potomac Acquisition

405.1 Not previously in the dossier

The **Potomac** acquisition does not appear anywhere in Parts 1–401. It is recorded here for the first time.

405.2 The chronological juxtaposition

The reported acquisition date is **January 20, 1992**.

Document 2 records that on **January 10, 1992** a court order froze Tinubu's accounts at First Heritage Bank and Citibank; Part 4 records the freezing of over $1.4 million in Tinubu-linked accounts in the same month; and Document 2 further records the Moss telephone interview of **January 13, 1992** and the contradictory statements of **January 30–31, 1992**.

On the reported dates, a $450,000 cash property acquisition therefore falls **ten days after the seizure instrument and one week after the first documented investigative interview**, inside the most intensively documented month of the entire U.S. record.

One reproduction additionally attributes the January 10, 1992 instrument to seizure warrants issued by **Magistrate Judge Rosemond**. That attribution has not been independently verified here and is recorded only as a potential docket-retrieval aid.

405.3 Why this is a lead and not a finding

Four limitations apply and none of them is formal:

1. **Secondary origin.** The acquisition date and price come from one investigative property study, not from a recovered deed.
2. **Recording versus contract date.** Property-record compilations frequently report the recording date. A January 20 recording is compatible with a contract concluded before the January 10 seizure instrument.
3. **A cash purchase proves nothing standing alone.** The dossier has documented substantial Tinubu-linked funds in this period from more than one source.
4. **The January 1992 instrument reached identified accounts, not all assets.** A freeze on specified bank accounts does not establish that other funds were unavailable.

405.4 Controlling status

> **Category C — chronological lead.** The reported January 20, 1992 Potomac acquisition sits ten days after the January 10, 1992 seizure instrument. That juxtaposition is a documentary question warranting deed retrieval. It is **not** evidence of concealment, asset movement, or knowledge of the investigation, and must not be presented as such unless the deed, the consideration and the instrument date support it.

PART 406 — Jurisdiction and Address Corrections Required Before Any Deed Request

406.1 Potomac is in Montgomery County

The underlying reporting places all of the properties in **Prince George's County**. **Potomac, Maryland 20854 is in Montgomery County.**

This is a source error rather than a dossier error, but it has an operational consequence: the Limestone Court deed will not be found in the Prince George's County land records.

406.2 Address variance on the Parkside property

Supplement XXXIX records **1708 Parkside Dr, Bowie, MD 20721** from directory data; the property study gives **1708 Parkside Drive, Mitchellville, Maryland 20720**. Bowie and Mitchellville are adjacent Prince George's County place names, but the ZIP codes differ.

Until the deed is retrieved, the dossier should carry the address as **1708 Parkside Drive, Mitchellville / Bowie, Prince George's County, Maryland**, and should not treat either ZIP as settled.

406.3 Consequence

Deed retrieval requires **two** land-records offices:

- **Montgomery County** — 10111 Limestone Court;
- **Prince George's County** — 12625 Hillmeade Station Drive and 1708 Parkside Drive.

PART 407 — Evidentiary Register for Supplement XL

PROPOSITION	PRESENT ASSESSMENT
Document 2 and Supplement VI carried conflicting Agbele controlled-purchase dates	**Confirmed internal conflict**
The oldest and fullest surviving text reproduction of the affidavit reads November 28, 1990	**Established as to that reproduction**
That reproduction contains no "Source A" in the controlled-purchase passage	**Established as to that reproduction**
The two recovered copies independently corroborate November 28	**No — same publication, two channels**
The November 20 / "Source A" reading traces to the lineage flagged at Part 241	**Strong provenance finding**
Supplement VI's supersession is withdrawn	**Yes**
Either date is Category A	**No — affidavit page still required**
The court-file copy relied on in this dossier is text-extractable	**No — image-only scan, 58 bytes recovered**
Complaint filed July 26, 1993	**Established**
A settlement resolving the action occurred September 15, 1993 before Judge Nordberg	**Strong**
The Decree of Forfeiture issued October 4, 1993	**Strong — recited in the adverse party's own 2023 pleading**
The two dates were competing accounts of one event	**No — withdrawn as a false alternative**

PROPOSITION	PRESENT ASSESSMENT
Whether the September 15 instrument is a stipulation or a court order	**Unresolved**
The correction changes the civil in rem posture or creates a conviction	**No**
Part 6.5 and Supplement XXXIX describe the same property	**No — different properties**
Three Maryland acquisitions are described in the underlying study	**Established as to the study**
The three-property list is independently corroborated	**No — single-origin, multiply transmitted**
The Limestone Court property exists at the stated address	**Independently confirmed**
Oluremi Tinubu appears in aggregator records for that address	**Aggregator-level only**
The January 20, 1992 acquisition date and $450,000 price are authenticated	**No**
The January 1992 juxtaposition is evidence of concealment or asset movement	**No — Category C lead only**
Potomac 20854 lies in Prince George's County	**No — Montgomery County**

PART 408 — Why This Branch Is Closable and the Compass Branch Is Not

The three items in this supplement differ in one operationally decisive respect from the Annexure 2 / Document D problem that has occupied Supplements XVI–XXXIX.

Maryland land records are public, indexed and retrievable. The missing objects are ordinary recorded instruments held in two identified county registries, not a single privately transmitted exhibit whose survival depends on the retention practices of a newspaper, a political petitioner and four Nigerian agencies.

The exact request is:

> **Certified deeds and associated instruments for (i) 10111 Limestone Court, Potomac, Montgomery County, Maryland 20854; (ii) 12625 Hillmeade Station Drive, Prince George's County, Maryland 20720; and (iii) 1708 Parkside Drive, Mitchellville/Bowie, Prince George's County, Maryland — showing grantor, grantee, consideration, instrument date, recording date, deed reference, and any mortgage, deed of trust, release or financing instrument.**

A successful retrieval would convert Part 6.5 from a single-sourced narrative point into a documented property record with named parties, stated consideration and instrument dates, and would resolve the January 1992 chronology in either direction. That is a materially better return than any further public-web iteration on the 2002 corporate-registry question.

PART 409 — Strict Non-Upgrades After Supplement XL

This supplement does **not** establish:

1. the true controlled-purchase date in the Moss affidavit;
2. that November 28, 1990 is Category A;
3. that the author of Supplement VI had no primary source — only that none is identified in the text and that the reading matches the weaker lineage;
4. the character of the September 15, 1993 instrument;
5. any change to the civil, non-criminal posture of the 1993 forfeiture;
6. the authenticity of any Maryland acquisition date, price or payment characterisation;
7. that Bola Tinubu was the grantee of record on any of the three Maryland properties;
8. any inference of concealment, asset relocation or investigative awareness from the January 1992 juxtaposition;
9. anything bearing on the cooperation, immunity, source-status or non-prosecution hypotheses, which remain quarantined pending a Tinubu-specific prosecutorial or cooperation record.

Bottom Line After Supplement XL

The internal-consistency run produced no new allegation and was not intended to. It produced something the dossier needed more: three exposed seams closed, and one of them closed against an earlier entry of its own.

The Agbele date is the substantive result. Supplement VI recorded a supersession that appears to have moved the dossier from the stronger reading to the weaker one, sourced from the lineage the dossier had itself already flagged as error-carrying. That entry is withdrawn here rather than deleted, and the underlying question is returned to open status pending an OCR-readable affidavit page. The correction was possible only because the superseded text was left standing — which is the argument for the append-only method, demonstrated against the dossier's own work.

The 1993 date question dissolves entirely once the instruments are separated: complaint, settlement, decree. The strongest confirmation of the decree date comes from the adverse party's own court filing.

The Maryland question also dissolves, and in dissolving produces the one genuinely new item in this supplement: a third, previously unrecorded acquisition reported for **January 20, 1992**, ten days after the seizure instrument and one week after the first documented investigative interview. It is recorded here as a Category C chronological lead with four express limitations, and it is the strongest current argument for pulling three deeds from two county registries — a closable task, unlike the object that has occupied the last twenty supplements.

> **Nothing above Supplement XL has been altered. Where this supplement withdraws an earlier reading, the earlier reading remains visible in place, and the withdrawal is recorded here.**

Supplement XL — Source / Recovery Notes

1. **Mailing-list archive copy of the 2008 publication of the Moss affidavit material.** Fullest surviving continuous-text reproduction located; renders the controlled purchase as November 28, 1990, contains no "Source A" in that passage, and preserves January 13, 1992 and July 26, 1993. Treated as one channel of a single publication, not as independent corroboration. https://groups.google.com/g/naijaobserver/c/fP3p9R6RwWM

1. **Second reproduction of the same 2008 material.** Independently read; same November 28, 1990 rendering. The same single-origin caution applies. https://www.ivory-ng.com/the-heroin-connection-why-apc-presidential-flag-bearer-bola-ahmed-tinubu-is-unable-to-visit-the-united-states/

1. **Gazette-hosted copy of the *United States v. Funds in Account No. 263226700* court file.** Confirmed in this run to be an image-only scan; full-document text extraction returns 58 bytes. Recorded so that future researchers do not repeat the attempt without OCR. https://gazettengr.com/wp-content/uploads/US-District-Court-Northern-District.pdf

1. **Reporting of the 2023 APC / Tinubu election-tribunal pleading.** Recites the decree of forfeiture as issued by Judge John A. Nordberg in Case No. 93C4483 "on the 4th day of October 1993," together with the February 3–4, 2003 Police / U.S. Embassy correspondence and reference SR.3000/IGP SEC/ABJ/VOL. 24/287. Strongest available confirmation of the decree date because it is the adverse party's own filing. https://www.lawyard.org/news/alleged-drug-case-why-tinubu-forfeited-460000-in-us-apc-tells-court/

1. **Secondary compilation recording a Settlement Order of September 15, 1993 signed by District Judge Nordberg.** Used for the settlement stage only; the instrument's character remains unresolved. https://247ureports.com/2026/07/historical-u-s-judicial-and-disciplinary-records-of-bola-tinubu-and-femi-gbajabiamila/

1. **Secondary account placing the settlement generally in August 1993 and attributing the January 10, 1992 seizure warrants to Magistrate Judge Rosemond.** Recorded as a dissenting date variant and as a potential docket-retrieval aid; neither point is adopted here. https://kolaking.substack.com/p/nigeria-2023-tinubus-chicago-affair

1. **2022 investigative property-record study and its widely reproduced Nigerian version.** Single origin for all three Maryland acquisitions, including the previously unrecorded January 20, 1992 Potomac purchase at $450,000 paid in full, the 1995 Hillmeade Station acquisition at $147,000, and the 1997 Parkside acquisition at $491,465 with a September 2018 sale at $700,000. Treated as one source transmitted through multiple outlets. https://davidhundeyin.substack.com/p/bola-ahmed-tinubu-from-drug-lord https://www.nigerianeye.com/2022/07/bola-ahmed-tinubu-from-drug-lord-to.html

1. **Commercial real-estate listing records for 10111 Limestone Court, Potomac, MD 20854.** Independently confirm the existence and description of the property and locate it in Potomac, Montgomery County. They do not confirm the 1992 acquisition date, price or ownership chain. https://www.redfin.com/MD/Rockville/10111-Limestone-Ct-20854/home/10916163

1. **Property-record aggregators.** List Oluremi Tinubu among possible owners/residents at the Limestone Court address. Aggregator-level only; superseded by the deed when retrieved.

SUPPLEMENT XLI — Registry Breakthrough: The CAC-Derived Officer Record for RC 131287, Recovery of the Contemporaneous Daily Trust Publication, and a Second Agbele Company

> **Scope note (added August 27, 2026):** This supplement records the most substantial single-run result obtained in the Compass branch since Supplement XV. It does two things that twenty-five preceding supplements did not: it recovers the **February 3, 2003 Daily Trust article from the archived contemporaneous publication itself**, ending this dossier's dependence on forum reposts for that text; and it locates a **corporate-registry-derived officer record for RC 131287** that independently identifies **Abiodun Agbele** and **Mueez Akande** as directors of Compass Finance & Investment Company Limited.
>
> Until this run, the proposition that Agbele and Akande were directors of Compass rested entirely on the United States record — the Moss affidavit's account of corporate documents supplied to Citibank — and on the Olowu petition that derived from it. Both belong to the same evidentiary hemisphere. The present run supplies the missing Nigerian-side corroboration from a source chain that is institutionally independent of both.
>
> **The same record does not list Bola Tinubu among the company's officers.** That is recorded at Part 414 with equal prominence and without softening. It does not disprove Document D, but it converts the outstanding CAC certified extract from a confirmation step into a **decision point**.
>
> **Preservation:** every finding below has been captured, hash-listed and, where the host permitted, written into the Internet Archive during this session. See Part 417.

PART 410 — The Contemporaneous Daily Trust Publication Has Been Recovered From the Archived Original

410.1 The capture

The Internet Archive holds captures of the historical BiafraNigeriaWorld mirror path identified at Supplement XX, including **20110623102858** and **20110823174110** for:

`news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html`

The page was retrieved in raw form during this run. It is the article itself:

- **Publication:** Daily Trust
- **Date line: Monday, February 3, 2003**
- **Headline:** *Tinubu's past haunts him*
- **Sub-headings:** "New affidavit alleges money laundering & other crimes" / "It is all blackmail —Tinubu"
- **By-line: Abdullahi Tasiu Abubakar**

410.2 Why this matters independently of its content

Every prior use of this article in Parts 161–399 relied on Nairaland reproductions. Those reproductions were adequate for provenance but were, in the strict sense, forum copies of a newspaper. The dossier now holds the **archived contemporaneous publication**, captured by a third-party archive, at a fixed timestamp, under the original URL path.

This closes a standing weakness. The February 2003 text is no longer transmitted evidence. It is archived primary publication.

410.3 The petition quotation, verbatim from the archived page

The article reproduces the operative sentence of the Olowu petition:

> "records of the CAC (Corporate Affairs Commission) in Nigeria confirms that as at 23rd July 2002, Bola Tinubu remains a director of Compass Finance and Investment Company Limited in addition to both Abiodun Agbele and Mueez Akande, identified as his long standing drug and money laundering associates in the Affidavit of Agent Kevin Moss."
>
> *(see Document D on page 4)*

410.4 New: the legal theory behind the petition

The archived text supplies a point absent from the entire dossier to date. Olowu's corporate allegation was not raised as free-standing scandal. It was pleaded as a **constitutional disqualification argument**:

> Olowu alleged that Tinubu contravened **Section 183 of the 1999 Constitution** by being Governor of Lagos and simultaneously remaining a director of Compass Finance and Investment Company Limited.

This materially changes how the Compass claim should be read. The petitioner's purpose in asserting a July 2002 directorship was to establish a live, present-tense office-holding conflict capable of disqualifying an incumbent governor from the April 2003 election — not merely to associate Tinubu with the 1990s narcotics record. The July 2002 date was chosen because it had to be current.

410.5 Also recovered

The archived text confirms the exhibit architecture already reconstructed at Part 162: the article separately directs readers to **Document A on page 4**, **Documents B and C on page 4**, and **Document D on page 4**. It confirms the **97-page petition**, the affidavit deposed at the **Federal High Court, Abuja**, and Olowu's identification as an **Alliance for Democracy governorship aspirant** in Lagos State.

PART 411 — The Web Recovery Route for Document D Is Now Definitively Closed

411.1 The negative finding

The archived page was examined for embedded documentary images. It references five images. All five are site furniture: the Daily Trust masthead, an advertisement, an AllAfrica badge and two site logos.

A CDX query for the corresponding asset directory —

`news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301_files/`

— returns **no captures at all**.

411.2 Why this is structural, not incidental

"**Page 4**" is a **printed newspaper page**. The web mirror carried the article body only. There was never a Document D image on the web version to archive.

411.3 Controlling status

> **The Wayback / BiafraNigeriaWorld / web-mirror route cannot produce Document D and never could.** This is not a failed search. It is a closed route. Supplements XIX, XX, XXVII, XXVIII, XXXI, XXXV and XXXVII pursued web-object recovery for this exhibit; that effort can now be discontinued on evidence rather than on fatigue.

Document D survives, if at all, in the **print edition**, in the **97-page petition package**, or in a **government-held copy** — not on the open web.

PART 412 — A Corporate-Registry-Derived Officer Record for RC 131287 Has Been Located

412.1 The record

A corporate-data platform carrying Nigerian Corporate Affairs Commission registry data holds a company record for **RC-131287**. Its contents:

FIELD	VALUE AS RECORDED
Company	**Compass Finance & Investment Company Limited**
Registration number	**RC-131287**
Registered address	**89, Awolowo Road, Ikoyi, Lagos, Lagos State**
Registry status	**Dissolved / liquidated**
Officers — Director	**Abiodun Agbele**
Officers — Director	**Mueez Aknde**
Shareholding	"No shareholder or ownership data is on file for this company."
Dataset last updated	2024-06-15

The officer set consists of four person records resolving to **two natural persons**: each appears once with the role **Director** and once as a duplicate entry carrying a padded "n/a" name string and the role "Lawyer." The duplication and the whitespace padding are ingestion artefacts of raw registry data, not two additional individuals.

412.2 The spelling is itself an authenticity indicator

The record renders the second director as **"Mueez Aknde"** — a transposition of **Akande**.

This is evidentially useful. Every press account, petition reproduction and secondary retelling in this entire dossier spells the name **Akande**. A dataset scraped or copied from that press coverage would reproduce the press spelling. A dataset carrying a mis-keyed **"Aknde"** is consistent with ingestion from an underlying registry filing containing that error, and is **inconsistent** with derivation from the Tinubu literature.

The same applies to the padded "n/a" name fields, which are characteristic of bulk registry extraction rather than editorial transcription.

412.3 Classification

Category B, registry-derived, high value. This is not the Corporate Affairs Commission itself and is not a certified extract. It is a third-party platform carrying CAC-sourced company data. Its officer coverage for an old, dissolved company cannot be assumed complete or time-stamped to any particular filing generation.

PART 413 — Why This Is the First Independent Corroboration of the Affidavit's Compass Statement

413.1 What the record was, before this run

The proposition that Akande and Agbele were directors of Compass Finance & Investment Company Limited has stood in this dossier since Part 1 and has been relied on repeatedly — at Parts 150, 157, 176, 395 and elsewhere. Its entire evidentiary basis was:

1. the **Moss affidavit**, describing corporate documents supplied when the Citibank International accounts were opened; and
2. the **Olowu petition**, which expressly derives its identification of the two men from that same affidavit.

Those are not two sources. They are one U.S. investigative record and a Nigerian petition built on it. The dossier's own anti-conflation rule at Parts 241, 372 and 395 required treating them accordingly.

413.2 What the record is now

A **Nigerian corporate-registry-derived dataset**, produced for commercial company-information purposes, with no evident relationship to the Tinubu controversy, independently lists **exactly those two men** — and only those two — as directors of **exactly that company number**.

The corroboration is genuinely independent along every axis that matters:

- **different jurisdiction** — Nigerian registry, not U.S. bank filings;
- **different institution** — corporate registration, not criminal investigation;
- **different purpose** — commercial company data, not law enforcement or electoral politics;
- **different era of capture** — a 2024 dataset, not a 1993 affidavit;
- **different spelling** — "Aknde," which the Tinubu literature never uses.

413.3 The consequence, stated plainly

> **The Moss affidavit's statement that Compass corporate documents identified Mueez Adegboyega Akande and Abiodun Olasuyi Agbele as directors of Compass Finance & Investment Company Limited is now independently corroborated from the Nigerian corporate register.**

This is a substantial result. A proposition that had rested for the entire life of this dossier on one investigative affidavit — sworn by an interested agency, never tested at a criminal trial, and reproduced thereafter through political and journalistic channels — has been confirmed from an institutionally unrelated direction.

It also settles a lesser but real question. The Olowu petition's factual assertion about the composition of the Compass board was **not invented for the 2003 campaign**. Two of the three names it gave are in the registry-derived record.

413.4 What it does not establish

It does not establish when either man became or ceased to be a director; whether either was active in the company's affairs; anything about the company's conduct; or any connection between the company and the funds at issue in the 1993 forfeiture. It corroborates a **directorship proposition**, nothing beyond it.

PART 414 — The Tinubu Entry: What the Dataset Shows and What It Does Not

414.1 The finding

Bola Tinubu does not appear among the officers of RC 131287 in this record. The officer set contains two natural persons and he is not one of them.

A person search of the same platform for "Bola Tinubu" returns only foundations and political support organisations in Nigeria, France and South Africa. It returns no officer record and no connection to RC 131287.

This is recorded here at the same level of prominence as Part 413. A registry finding cannot be cited for the two names it confirms and passed over for the name it omits.

414.2 What this does not mean

It does not disprove Document D. Four limitations are material and none is rhetorical:

1. **The platform is not the registry.** Absence from a third-party dataset is not absence from the CAC file.
2. **Officer coverage for old dissolved companies is characteristically thin.** Aggregated Nigerian company data commonly reflects a single filing generation — frequently the incorporation-era particulars of directors — rather than a complete appointment and cessation history.
3. **The snapshot post-dates the company's death.** The dataset was last updated in 2024, after the strike-off recorded at Part 144. It is not a 2002 snapshot and does not purport to be one.
4. **The record is demonstrably imperfect.** The duplicate "Lawyer" entries and padded name fields show incomplete field mapping. A dataset that mis-maps roles may also carry incomplete officer sets.

414.3 What it does mean

The claim in Document D is a compound of three names. Two are now corroborated from the register; the third is not carried by the first registry-derived source this research has been able to reach. That is a real asymmetry and it should be stated as one.

> **Controlling formulation:** The first registry-derived record located for RC 131287 confirms two of the three directorships asserted in Document D and does not carry the third. The Tinubu directorship as at 23 July 2002 therefore remains **unconfirmed**, and is now additionally **untested against a registry source that does confirm its co-assertions**.

414.4 The consequence for the outstanding CAC extract

This changes the character of the document the dossier has been pursuing since Supplement XVI.

A certified CAC historical search for RC 131287 was previously sought as **confirmation**. It is now the instrument that **decides** the question in one direction or the other. If it shows Tinubu among the officers at or about July 2002, Document D is substantiated at the registry level. If it shows only Agbele and Akande across the filing history, the central Compass proposition of the Olowu petition fails as to Tinubu while remaining correct as to his two associates.

Either outcome is a result. The dossier should want the document, not a particular answer from it.

PART 415 — New Entity: BYORDS INVESTMENTS LIMITED, RC-124835

415.1 The record

The same platform links Abiodun Agbele to a second Nigerian company not previously recorded anywhere in Parts 1–409:

FIELD	VALUE AS RECORDED
Company	**BYORDS INVESTMENTS LIMITED**
Registration number	**RC-124835**
Registered address	**40A, Adekoya Square, Anthony Village, Lagos, Lagos State**
Officer — Director	**Abiodun Agbele**
Officer — Director	**Julianah Agbele**
Officer — Legal Practice	**Veronica Enechojo Onoja**

415.2 Why this matters

Three points.

First, the RC number **124835** sits close below Compass's **131287**, consistent with registration in a broadly similar period. The Compass incorporation date is independently established at Part 144 as **May 22, 1989**.

Second, **Julianah Agbele** is a new individual entering this dossier for the first time and shares Agbele's surname. The Agbele identity problem left open at Supplement XV — where the name "Agbele Abiodun Olasuyi" appears across Stanbic IBTC, R.T. Briscoe and Dangote Cement shareholder records without any identifier tying it to the U.S. subject — now has a **corporate-registry anchor with a named co-director**. A shared address, next-of-kin field or signature across the corporate and shareholder records could resolve that identity question.

Third, Agbele has until now appeared in this dossier almost exclusively as an actor in the U.S. narcotics record and as a director of a single Nigerian company. He is now visible as a person with an ordinary Nigerian corporate footprint across at least two entities.

415.3 Limitation

Nothing here connects BYORDS to Tinubu, to Compass's business, to the 1993 forfeiture or to any narcotics allegation. It is recorded as a **new corporate anchor and identity lead**, nothing more. The BYORDS incorporation date, activity and filing history have not been retrieved.

PART 416 — Name-Collision Control and the Address Question

416.1 The Part 399 collision control is satisfied in part

Part 399 required that similarly styled "Compass" entities be kept segregated pending cross-identifiers. A search of the same platform confirms the separate existence of:

COMPASS INVESTMENTS AND SECURITIES LIMITED — RC-624559

a distinct Nigerian company with a distinct registration number. It is not RC 131287 and must not be merged with it. Whether it relates to the "COMPASS INVESTMENTS LIMITED" name found in the Mobil Oil Nigeria shareholder material at Part 399 remains open.

416.2 Two addresses for Compass, both in Ikoyi

SOURCE	ADDRESS
CBN 2002 BDC capital-verification list (Part 153)	**LSDPC House (13th Floor), Nnamdi Azikiwe Street, P.O. Box 51549, Falomo, Ikoyi, Lagos**
CAC-derived registry record (Part 412)	**89, Awolowo Road, Ikoyi, Lagos**

These are different premises in the same district. The divergence is **not** presented here as a contradiction: a registered office and a licensed business address routinely differ, and an address may change across a company's life. It is recorded as a data point and as a search key, since 89 Awolowo Road is a new identifier for tracing Compass filings, correspondence and related entities.

Read together with Part 153, the CBN classification of Compass in 2002 as a bureau de change that "could not be located / closed shop" gains a further dimension: the company had a registered office elsewhere in Ikoyi than the premises at which the regulator sought it.

PART 417 — Preservation Measures Taken During This Run

Because the registry-derived record is hosted on a commercial platform with no archival guarantee, preservation was performed as part of the run rather than deferred.

1. **Internet Archive snapshot created.** The RC 131287 company page had **never** been captured by the Internet Archive. It was written to the archive during this session and is now retrievable at timestamp **20260827023947**. This converts an ephemeral commercial page into a timestamped third-party record.
2. **Officer and BYORDS pages.** Archive writes for the two officer pages and the BYORDS company page were refused by the host during this session. They are preserved locally instead.
3. **Local raw captures with hashes.** The raw HTML of the archived Daily Trust page, its extracted text, the RC 131287 page, the BYORDS page and both officer pages were written to a manifest with SHA-256 digests under `Documents/dossier-evidence/2026-08-27/`.

4. **Negative results recorded.** The CAC iCRP public search is an Angular single-page application exposing no usable public query endpoint; africabizinfo, OpenCorporates and Kompass returned 403/404 to direct queries. These are recorded so the routes are not re-attempted blindly.

PART 418 — Evidentiary Register for Supplement XLI

PROPOSITION	PRESENT ASSESSMENT
The February 3, 2003 Daily Trust article exists in the Internet Archive under the historical mirror path	**Established — captures 20110623102858 and 20110823174110**
The dossier now holds that article from archived contemporaneous publication rather than forum reproduction	**Established**
The archived article quotes the petition's CAC/23 July 2002 assertion verbatim	**Established**
Olowu pleaded the directorship as a Section 183 constitutional disqualification	**Established — newly recovered**
Document D can be recovered from the web mirror	**No — asset directory never captured; "page 4" is the print page**
A registry-derived record for RC 131287 exists and was retrieved	**Established**
That record lists Abiodun Agbele as Director	**Established as to the record**
That record lists Mueez Aknde (Akande) as Director	**Established as to the record**
The record is the Corporate Affairs Commission itself or a certified extract	**No — third-party platform carrying CAC-sourced data**
The "Aknde" spelling and padded name fields indicate registry ingestion rather than press derivation	**Strong authenticity indicator**
The Moss affidavit's Compass directorship statement is now independently corroborated	**Yes — first corroboration from outside the U.S. record**
The corroboration establishes dates of appointment or cessation	**No**
Bola Tinubu appears among the officers of RC 131287 in this record	**No**
That absence disproves Document D	**No — platform is not the registry; coverage of dissolved companies is characteristically thin; snapshot post-dates strike-off; field mapping demonstrably imperfect**
The Tinubu directorship as at 23 July 2002 remains unconfirmed	**Yes**
A certified CAC historical search is now decisive rather than merely confirmatory	**Yes**
BYORDS INVESTMENTS LIMITED, RC-124835, links Abiodun Agbele and Julianah Agbele	**Established as to the record**
BYORDS connects to Tinubu, Compass's business or the forfeiture	**No — nothing so connects it**
COMPASS INVESTMENTS AND SECURITIES LIMITED, RC-624559, is a distinct entity	**Established**
Registered address 89 Awolowo Road, Ikoyi differs from the 2002 CBN BDC address	**Established; recorded as a data point, not a contradiction**
The RC 131287 page is now preserved in the Internet Archive	**Yes — 20260827023947, first capture ever**

PART 419 — What Is Now Closed, and What the Certified Extract Now Decides

419.1 Closed by this run

- **The provenance of the February 2003 Daily Trust text.** No longer transmitted through forum copies.
- **The web-object recovery route for Document D.** Closed on evidence. Supplements XIX–XXXVII pursued it; it cannot succeed.

- **The independence of the Compass directorship proposition as to Agbele and Akande.** Corroborated from the Nigerian register.
- **Part 399's collision control, in part.** RC-624559 is a distinct company.

419.2 Not closed

- **Document D / Annexure 2 itself.** Not recovered. Three physical routes remain: the certified CAC historical search, the Daily Trust print edition of February 3, 2003 at page 4, and the 97-page Olowu petition package with its government-held copies.
- **The Tinubu directorship as at 23 July 2002.** Unconfirmed, and now standing against a registry-derived source that confirms its two co-assertions.

419.3 The single decisive document

> **Certified historical search / Certified True Copy for COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287 — full officer history with appointment and cessation dates, the CAC 7 / CO7-equivalent particulars of directors, annual returns and registered-office history from incorporation on May 22, 1989 through strike-off.**

That document now resolves the question in either direction. It is the highest-value outstanding object in the entire Compass branch, and after this run it is the only one that can settle it.

Bottom Line After Supplement XLI

Two things happened in this run, and the second is the larger.

The first is archival. The February 3, 2003 Daily Trust article is now held from the archived contemporaneous publication, complete with the petition's verbatim CAC assertion and — newly — Olowu's Section 183 constitutional theory, which explains why a July 2002 date mattered to him at all. In the same movement the web-recovery route for Document D was definitively closed: "page 4" is a printed page, the asset directory was never archived, and no amount of further web searching can change that.

The second is substantive. **For the first time in this dossier, the Compass directorship proposition has been corroborated from outside the United States record.** A Nigerian corporate-registry-derived dataset — commercial in purpose, unconnected to this controversy, and carrying a mis-keyed spelling the Tinubu literature has never used — identifies **Abiodun Agbele** and **Mueez Akande** as directors of **RC 131287**, the exact company named in the Moss affidavit. A proposition that had stood since 1993 on the word of one investigative affidavit and everything downstream of it now has an independent Nigerian anchor.

The same record does not carry Bola Tinubu. That is set out at Part 414 without softening, because a registry source cannot be credited for the names it confirms and quietly set aside for the name it omits. It is not a refutation — the platform is not the registry, its coverage of dissolved companies is thin, and its snapshot post-dates the company's death by decades. But it is a genuine asymmetry, and it ends the drift of this branch toward ever-higher confidence labels built on ever-thinner new evidence.

The practical effect is to sharpen the objective rather than to weaken it. Two of Document D's three names now stand on registry evidence. The third stands on a 2003 newspaper's account of a petitioner's characterisation of a document nobody has produced. One certified extract from the Corporate Affairs Commission — a document that can be requested, priced and delivered, unlike the exhibit this dossier has chased since Supplement XVI — now decides it.

> **Nothing above Supplement XLI has been altered.**

Supplement XLI — Source / Recovery Notes

1. **Internet Archive capture of the contemporaneous Daily Trust publication.** "Tinubu's past haunts him," Daily Trust, Monday, February 3, 2003, by Abdullahi Tasiu Abubakar, retrieved from the historical BiafraNigeriaWorld mirror path; captures 20110623102858 and 20110823174110. https://web.archive.org/web/20110823174110/http://news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301.html

1. **Negative capture result for the article's asset directory.** A CDX prefix query for `news.biafranigeriaworld.com/archive/coverstories/2003/feb/0301_files/` returns no captures. Recorded as the evidentiary basis for closing the web route to Document D.

1. **Corporate-registry-derived company record, RC-131287.** Compass Finance & Investment Company Limited; registered address 89, Awolowo Road, Ikoyi, Lagos; status dissolved/liquidated; directors Abiodun Agbele and Mueez Aknde; no shareholder data on file; dataset last updated 2024-06-15. https://b2bhint.com/en/company/ng/compass-finance-and-investment-company-limited--RC-131287

1. **Internet Archive snapshot of that record created during this session.** First capture of the page in the archive's history. https://web.archive.org/web/20260827023947/https://b2bhint.com/en/company/ng/compass-finance-and-investment-company-limited--RC-131287

1. **Officer records.** Abiodun Agbele (officer 67842475, Director, linked to RC-131287 and RC-124835) and Mueez Aknde (officer 94568349, Director, linked to RC-131287). Duplicate ingestion entries at officers 67842473 and 94568347. https://b2bhint.com/en/officer/67842475 · https://b2bhint.com/en/officer/94568349

1. **BYORDS INVESTMENTS LIMITED, RC-124835.** Registered address 40A, Adekoya Square, Anthony Village, Lagos; directors Abiodun Agbele and Julianah Agbele; Veronica Enechojo Onoja recorded in a legal-practice role. https://b2bhint.com/en/company/ng/byords-investments-limited--RC-124835

1. **Name-collision control.** COMPASS INVESTMENTS AND SECURITIES LIMITED, RC-624559, confirmed as a distinct Nigerian company. https://b2bhint.com/en/company/ng/compass-investments-and-securities-limited--RC-624559

1. **Local evidence manifest.** Raw HTML captures of the archived Daily Trust page, the RC-131287 record, the BYORDS record and both officer pages, with SHA-256 digests, at `Documents/dossier-evidence/2026-08-27/MANIFEST.md`.

1. **Negative access results.** CAC iCRP public search resolves to an Angular single-page application with no usable public query endpoint; africabizinfo, OpenCorporates and Kompass returned 403/404 to direct queries. Recorded so these routes are not re-attempted without a different method.

SUPPLEMENT XLII — The Registry Itself: Live CAC Confirmation of RC 131287, a Published Reproduction Protocol, and a Pre-Registered Prediction

> **Scope note (added August 27, 2026):** This supplement differs in kind from every supplement before it. Parts 1–419 record what this research found. This supplement records **how any reader can find it, and what this dossier commits in advance to accepting when they do.**
>
> Three results are set out below. First, the identity of RC 131287 has been confirmed **from the Corporate Affairs Commission's own live registry service**, not from a strike-off notice, a news report or a commercial data platform — together with the Commission's internal record key for the company. Second, the exact method is published in full, so that the finding is reproducible by anyone with a browser and a command line. Third, the dossier states in advance what the outstanding certified extract is expected to show and commits, before seeing it, to recording either outcome.
>
> **The authors have deliberately not obtained the certified extract themselves.** The reasons — one evidentiary, one operational — are set out at Part 424 and are part of the method rather than a gap in it.

PART 420 — Category A Upgrade: RC 131287 Confirmed From the Commission's Own Registry Service

420.1 What was retrieved

The Corporate Affairs Commission operates its unified portal at **icrp.cac.gov.ng**, to which both `pre.cac.gov.ng` and `post.cac.gov.ng` redirect. Its public company search is served by an application programming interface at **authapp.cac.gov.ng**. Queried directly, that service returns for Compass:

FIELD	VALUE RETURNED BY THE CAC SERVICE
`approvedName`	**COMPASS FINANCE & INVESTMENT COMPANY LIMITED**
`rcNumber`	**131287**
`companyRegistrationDate`	**1989-05-22T00:00:00Z**
`companyId`	**296033**
`classificationName`	COMPANY
`classificationId`	2
`natureOfBusiness`	UNSPECIFIED
`status`	**STRUCK OFF**

420.2 Why this is an upgrade and not a repetition

Part 144 established the company's identity and its **May 22, 1989** registration date from a CAC strike-off publication. Part 412 corroborated the officers from a commercial platform carrying CAC-sourced data. Neither was the registry speaking directly.

This is. The response comes from the Commission's own service, in the Commission's own field names, at the time of query. The registration date recorded at Part 144 is confirmed to the day from the authoritative source.

420.3 The new identifier

The response exposes the Commission's **internal record key for the company:** `companyId` **296033**. This value appears nowhere in Parts 1–419 and nowhere in any public reporting on this matter located during this research. It is the key by which the Commission's own systems address this company, and it should accompany every future request, query or correspondence concerning RC 131287.

420.4 What the public service does not return

The public search returns identity, classification, registration date and status. **It returns no officers, no directors, no shareholders and no filing history.** Detail routes on the same service respond `403 Forbidden` without authentication. Officer information is delivered through the Commission's paid products described at Part 422.

Classification: Category A as to the fields returned, sourced from the registry operator itself.

PART 421 — Reproduction Protocol

> This section exists so that no reader has to take the preceding part on trust.

421.1 The request

```
POST https://authapp.cac.gov.ng/name_similarity_app/api/public_search/search
Content-Type: application/json
Accept: application/json
Referer: https://icrp.cac.gov.ng/

{"searchTerm":"COMPASS FINANCE AND INVESTMENT"}
```

The response is a JSON object of the form `{"status":200,"message":"list of companies","data":[…]}`. The Compass record appears within `data` carrying the field values set out at Part 420.1.

421.2 Two reproduction caveats, recorded because they cost this research time

First — do not send `SearchType`. The portal's own client transmits a `SearchType` parameter alongside the search term. Sending it defeats relevance ranking: the service returns an unrelated block of companies registered in 2013 regardless of the term supplied. The bare `searchTerm` body returns correct matches. A reader who copies the portal's request shape verbatim will conclude, wrongly, that the record does not exist.

Second — this is a name-similarity service, not an exact-string lookup. `"COMPASS FINANCE AND INVESTMENT"` returns the record. `"COMPASS FINANCE & INVESTMENT COMPANY"` returns nothing. Ampersands and longer strings suppress the match. Readers reproducing this should vary the term before concluding anything from an empty result.

421.3 What reproduction establishes and what it does not

Reproduction confirms that a company of that exact registered name exists under RC 131287, was registered on May 22, 1989, and has been struck off. It confirms the internal record key.

It does not confirm anything about the company's officers. No public route to officer data was found, and none is asserted here.

421.4 Independent cross-check

The commercial platform record described at Part 412 remains independently checkable and has been preserved in the Internet Archive at timestamp **20260827023947**. A reader may therefore verify the identity data against the registry service and the officer data against the archived commercial record, from two directions, without relying on this dossier for either.

PART 422 — Order Specification for the Decisive Document

422.1 The product that answers the question

The Commission's published **Schedule of Fees dated 29 May 2025** lists as item 14:

> **Historical Search Report (Directors/Officers Information)**

This is the instrument that records the officer chronology — appointments and cessations over the company's life. It is the only listed product that can establish who was recorded as a director of RC 131287 **at or about 23 July 2002**.

422.2 The product that does not answer it

Item 12, **Status Report**, is a *Certified Extract* signed by the Registrar General, bearing a QR verification block and a stamp-duty certificate number. It is a genuine certified document and it carries person-level data.

But a Status Report states a company's **recorded position**, not its history. For an entity struck off in 2023–2024, that is the position at or approaching strike-off — three decades after the date in issue. It is worth ordering as a certified baseline. **It will not, on its own, settle July 2002.**

422.3 Indicative fees

ITEM	PRODUCT	FEE (₦)
14	Historical Search Report (Directors/Officers Information)	~10,000
12	Status Report (Certified Extract)	5,000

ITEM	PRODUCT	FEE (₦)
23	Certified True Copy of Documents/Extracts	5,000 each
—	Full electronic search per entity (view only)	1,000
—	Persons with Significant Control (view only)	free

Fee caveat, stated so that no reader is misled: the fee schedule is published as a PDF whose table columns do not survive text extraction intact. The figures for the historical-search items resolve to between ₦10,000 and ₦20,000 depending on column alignment. The Commission's portal displays the binding amount before payment. This dossier does not assert a precise price; it asserts an order of magnitude.

The decisive document therefore costs roughly the price of a restaurant meal. After twenty-six supplements spent pursuing a copy of a 2002 corporate search, that is the most consequential fact in this section.

422.4 What the order should demand

A request that returns only a name list is of limited value. The order should specify that the report cover, for **COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287, companyId 296033**:

1. every person recorded as a director or officer across the company's life, from incorporation on **May 22, 1989** to strike-off;
2. **dates of appointment and of cessation** for each, which is the field that decides the question;
3. the particulars-of-directors filings (CAC 7 / CO7-equivalent) and any change-of-director notices on the file;
4. annual returns and the officer schedules attached to them;
5. registered-office history, including whether the file records **89, Awolowo Road, Ikoyi** and whether it ever recorded the **LSDPC House, Nnamdi Azikiwe Street** address at which the Central Bank sought the company in 2002 (Part 416.2);
6. the strike-off instrument and its date;
7. certification, so that the result is usable as a document rather than as a screenshot.

PART 423 — Pre-Registered Prediction and Commitment to the Contrary Outcome

> This section is recorded **before** the certified extract has been obtained by anyone associated with this dossier. Its purpose is to make the prediction testable against the document rather than adjustable after it.

423.1 What is expected

A Historical Search Report for RC 131287 is expected to record **Abiodun Agbele** and **Mueez Adegboyega Akande** in the company's officer history.

This is not speculation. Their directorships are already carried by the registry-derived dataset at Part 412 and are independently asserted in the 1993 Moss affidavit from corporate documents lodged with Citibank International (Part 150).

423.2 What is open

Whether the same report additionally records **Bola Ahmed Tinubu** as a director at or about **23 July 2002**, as asserted in **Document D** of the Olowu petition and quoted verbatim from the archived Daily Trust publication at Part 410.3.

The dossier does not predict this outcome. Part 414 records that the one registry-derived source reached in this research does not carry him.

423.3 The commitment

If the extract records Tinubu at or about the material date, Document D is substantiated at registry level, Part 414 is superseded, and the Compass proposition moves to Category A.

If the extract records only Agbele and Akande across the filing history, then the central Compass assertion of the Olowu petition **fails as to Tinubu**, while remaining correct as to his two associates. This dossier will record that failure **in this same place, at this same length, under this same heading** — not relocated to a softer formulation, not diluted into a note about incomplete registry digitisation, and not left to expire quietly through non-mention.

If the extract is inconclusive — if the file is incomplete, if officer history was never digitised, if the strike-off destroyed the retrievable chronology — that too will be recorded as the outcome it is, and the question will remain open rather than be resolved by inference in either direction.

423.4 Why this is stated in advance

A prediction published after the document is in hand is not a prediction. By fixing the expected result, the open question and the consequences of each outcome before the extract exists in this research, the dossier accepts a constraint it cannot later escape.

That constraint is the point. A document that cannot be wrong cannot be trusted.

PART 424 — Why the Authors Have Not Ordered the Extract Themselves

Two reasons, in ascending order of importance.

424.1 The operational reason

An order for a Historical Search Report is a paid, logged transaction executed from an identified account against a **named company**. It creates a record, held by the Commission, that a particular party searched the officer history of RC 131287 at a particular moment.

This dossier makes **no allegation** that any Nigerian record would be altered in response to such a query, and none should be read into this paragraph. The point is narrower and purely practical: an author-initiated, attributable query immediately before publication confers no evidentiary advantage over verification by others, while carrying exposure that serves no research purpose. Where a step adds risk without adding evidence, it is not taken.

424.2 The evidentiary reason, which matters more

Not obtaining the document is what makes Part 423 a genuine pre-registration.

If the authors held the extract, every reader would be entitled to ask whether the prediction had been written to fit a result already seen. Because the extract has not been obtained, that question cannot arise. The prediction stands or falls on reasoning available to the reader, from sources set out at Parts 410, 412, 414 and 420.

424.3 Why distributed verification is stronger than a single copy

One search by one author produces one document, held by one party, attributable to one interest.

Many independent searches by unaffiliated readers produce **many independently obtained certified copies of the same registry record**, held by people with no relationship to this dossier and no stake in its conclusions. That is a materially more robust evidentiary condition. It is harder to dispute, impossible to characterise as the product of a single interested party, and it survives the discrediting of any individual researcher.

The method is therefore deliberate: **publish the route, state the prediction, and let the record be pulled by people who owe this dossier nothing.**

PART 425 — Two Routes That Do Not Depend on the Commission's Portal

425.1 Freedom of Information Act 2011

The Corporate Affairs Commission is a federal public institution and falls within Nigeria's **Freedom of Information Act 2011**, which imposes a **seven-day** response obligation on public institutions. A request for the file of RC 131287 is a legitimate channel, independent of the commercial portal, available to any applicant, and generating its own paper trail regardless of outcome. A refusal is itself a record.

425.2 The American route to a Nigerian corporate document

This route was identified during the present run and has not previously appeared in this dossier.

The Moss affidavit states that when the **Citibank International** corporate accounts were opened, corporate documents for Compass were supplied — **including the company's memorandum and articles of association** — and that those documents identified Akande and Agbele as directors (Part 150.2).

It follows that a Nigerian corporate instrument for RC 131287 was lodged into the **United States** investigative and forfeiture record in or before 1993. If the exhibit set of ***United States v. Funds in Account No. 263226700 et al.*, No. 93 C 4483 (N.D. Ill.)** survives — and Part 94.3 records that the National Archives at Chicago holds Northern District of Illinois civil and criminal case-file accessions spanning 1988–1999 — then a copy of Compass's constitutional documents may be recoverable **from an American archive**.

That route would not establish the July 2002 position. It would establish the **incorporation-era board composition** from a repository outside Nigeria, beyond the reach of any Nigerian institution, and it would independently test the affidavit's own description of the documents it relied on.

It is, at present, the strongest untried route in the entire Compass branch.

PART 426 — Method Boundary: What Was Not Attempted, and Why

Recorded because a reproduction protocol is only as credible as its limits.

The Commission's officer-detail routes require authentication. During this research:

- **no payment was made** and no order was placed;
- **no account was created** in any person's name;
- **no attempt was made to defeat, circumvent or probe the authentication** protecting a government system;
- **no credential, session or token was obtained or used.**

Every result in Parts 420–422 was obtained from endpoints the Commission serves publicly and anonymously, using the request shape its own public search page transmits. The `403 Forbidden` responses on detail routes were recorded as findings and not treated as obstacles to be worked around.

This is stated plainly because the strength of Part 421 depends on it. A protocol a reader cannot lawfully repeat is not a protocol.

PART 427 — Evidentiary Register for Supplement XLII

PROPOSITION	PRESENT ASSESSMENT
The CAC operates a public company-search service returning structured registry data	**Established**
That service returns RC 131287 as COMPASS FINANCE & INVESTMENT COMPANY LIMITED	**Category A — registry operator**
Registration date 1989-05-22 confirmed from the registry service	**Category A — confirms Part 144 to the day**
Status STRUCK OFF confirmed from the registry service	**Category A**
Internal record key `companyId` 296033	**Newly established; absent from Parts 1–419 and from located public reporting**
The public service returns officer, director or shareholder data	**No — identity and status only; detail routes 403**
The finding is reproducible by any reader	**Yes — protocol at Part 421**
Sending `SearchType` defeats the search	**Established; recorded as a reproduction trap**
The service is exact-string rather than name-similarity	**No — term variation required**
Item 14 Historical Search Report (Directors/Officers) is the product that can settle July 2002	**Established from the published fee schedule**
A Status Report alone settles July 2002	**No — records position, not history**
The precise fee is asserted by this dossier	**No — order of magnitude only; PDF columns do not survive extraction**
The extract has been obtained by anyone associated with this dossier	**No — deliberately, per Part 424**
The prediction at Part 423 was recorded before any extract was seen	**Yes**
This dossier commits to publishing a result adverse to its own expectation	**Yes — Part 423.3**
Any allegation is made that Nigerian records would be altered	**No — expressly disclaimed at Part 424.1**
Authentication on a government system was probed or circumvented	**No — Part 426**
A Nigerian corporate instrument for Compass entered the U.S. record before 1993	**Established from the Moss affidavit's own account**
That instrument survives in the NARA Chicago exhibit set	**Unknown — strongest untried route**

Bottom Line After Supplement XLII

The Corporate Affairs Commission has now confirmed, from its own service, that **COMPASS FINANCE & INVESTMENT COMPANY LIMITED, RC 131287**, was registered on **May 22, 1989** and has been **struck off**, and has disclosed the internal key — **companyId 296033** — by which its systems address the company. The identity of the entity at the centre of this dossier's longest unresolved question is no longer a matter of reconstruction.

The officer history is not public. It is a paid certified product, item 14 of the Commission's schedule, costing on the order of ten thousand naira. That is the entire remaining obstacle. Not a lost exhibit, not a destroyed archive, not a sealed file — a fee.

This supplement therefore does something the preceding twenty-six could not. It stops describing the missing document and **publishes the route to it**, with the request shape, the record key, the product number, the fee and the two traps that cost this research time. Any reader can now settle the question that this dossier has been unable to settle since Supplement XVI.

And it fixes, in advance, what the answer will mean. Two of Document D's three names are expected and will surprise no one. The third is the question. If the extract records Bola Tinubu as a director at or about 23 July 2002, the Olowu petition's central corporate assertion is substantiated at registry level. If it does not, that assertion fails as to him — and this dossier has undertaken, in Part 423.3, to say so here, at this length, rather than to move the claim somewhere softer.

The authors will not pull the extract. Not because it is difficult, but because a prediction made by someone who has already seen the answer is worth nothing, and because a single traceable query by one interested party is weaker evidence than many independent copies held by people who owe this work nothing.

> **Nothing above Supplement XLII has been altered.**

Supplement XLII — Source / Method Notes

1. **Corporate Affairs Commission public company-search service.** Queried at `https://authapp.cac.gov.ng/name_similarity_app/api/public_search/search` as documented at Part 421. Base URL and path prefix derived from the configuration carried in the iCRP portal's own client bundles at `icrp.cac.gov.ng`. Returned the RC 131287 record set out at Part 420.1.

1. **Corporate Affairs Commission unified portal.** `https://icrp.cac.gov.ng` — destination of redirects from `pre.cac.gov.ng` and `post.cac.gov.ng`.

1. **CAC e-Status Report specimen.** Sample pages published by the Commission establish that the Status Report is issued as a **Certified Extract** under the signature of the Registrar General, with QR verification block and stamp-duty certificate number, and that it carries person-level data including persons with significant control. `https://icrp.cac.gov.ng/sublink/e-status-report`

1. **Corporate Affairs Commission, New Schedule of Fees, 29 May 2025.** Source for items 12, 14, 15, 16, 23 and the website-search schedule. Column alignment does not survive text extraction; see the caveat at Part 422.3. https://news.cac.gov.ng/wp-content/uploads/2025/06/New-Schedule-of-Fees-29th-May-2025.pdf

1. **Archived commercial registry-derived record, RC 131287.** Independent cross-check for the officer data discussed at Parts 412–414, preserved during the previous session. https://web.archive.org/web/20260827023947/https://b2bhint.com/en/company/ng/compass-finance-and-investment-company-limited--RC-131287

1. **Freedom of Information Act 2011 (Nigeria).** Basis for the parallel request route at Part 425.1, including the seven-day response obligation on public institutions.

1. **National Archives at Chicago, Northern District of Illinois case-file accessions.** Basis for the exhibit-set route at Part 425.2; accession coverage for 1988–1999 recorded at Part 94.3.

1. **Moss affidavit.** Source for the statement that Compass's memorandum and articles of association were supplied when the Citibank International corporate accounts were opened, recorded at Part 150.2.

SUPPLEMENT XLIII — The Litigation Record Itself: The Full April 2025 Opinion, the Mechanism by Which Glomar Fell, and the Location of the Moss Affidavit

Scope note (added August 27, 2026): This supplement records the recovery of the federal docket in *Greenspan v. Executive Office for U.S. Attorneys*, No. 1:23-cv-01816 (D.D.C.), and the retrieval in full text of the court's **April 8, 2025 Memorandum Opinion**, which this dossier has cited across Parts 7, 68, 121, 125 and 343 on the basis of summaries and press accounts rather than the opinion itself.

The result is the largest single primary-source upgrade in this dossier since Supplement XLI, and in one respect a larger one. Parts 428–431 replace a summarised holding with the court's actual reasoning, including the legal mechanism by which the FBI's and DEA's Glomar responses were defeated — a mechanism this dossier has never stated, and which materially refines Part 68. Part 432 records that **the Kevin Moss affidavit is on the docket as a filed exhibit, dated July 20, 1993**, which makes the closure condition of Supplement XL, Part 402.4 satisfiable for the first time. Part 433 records a negative finding of equal standing. Part 435 records what this run says about the dossier's own method, and it is not flattering.

Nothing above this line has been altered.

PART 428 — The Docket Is Public, Current, and Was Available Throughout

428.1 Access

The docket in **1:23-cv-01816 (D.D.C.)** is carried publicly by the Free Law Project's CourtListener/RECAP service at docket identifier **67523705**, under the caption **GREENSPAN v. EXECUTIVE OFFICE FOR U.S. ATTORNEYS**. It carries the complete entry history from filing in June 2023 to the present, including full docket text for every entry and minute order.

The most recent filing is dated August 25, 2026 at 3:33 p.m. Nothing has been entered since. The next scheduled event is the **August 28, 2026** deadline already documented at Part 7.

428.2 The August 2026 sequence

ENTRY	DATE	DOCKET TYPE
92	Aug 12, 2026	Extension of Time
93	Aug 13, 2026	Joinder
—	Aug 14, 2026	Order (minute entry)
—	Aug 17, 2026	Set/Reset Deadlines
94	Aug 19, 2026	Extension of Time
95	Aug 20, 2026	Memorandum in opposition to motion
96	Aug 20, 2026	Leave to File Document
—	Aug 21, 2026	Minute entry
97	Aug 25, 2026	Miscellaneous Relief

This sequence corroborates the procedural narrative assembled at Part 7 from press reporting: a joinder by Tinubu's team in mid-August, extension requests, the FBI's August 20 motion, and the court's August 21 disposition. The dossier reconstructed that chronology correctly. It can now cite the docket rather than the coverage of it.

428.3 Documents actually held in RECAP

RECAP carries the underlying PDF only where a user has purchased and contributed it. For this docket, of the entries material to this dossier, **only ECF 48 is held**. Entries 20, 34, 38, 54, 56 and 92–97 are listed with full docket text but no document. They remain purchasable from PACER; see Part 434.

PART 429 — ECF 48 Recovered in Full

429.1 What the dossier had

Parts 7, 121, 125 and 343 rely on the April 8, 2025 Memorandum Opinion for the proposition that Judge Howell lifted the FBI's and DEA's Glomar responses, sustained the CIA's, and found that DOJ had officially acknowledged Tinubu as a subject of a criminal investigation. Those parts cite a DOJ Office of Information Policy summary and a Justia reproduction.

429.2 What has now been retrieved

The opinion itself: **26 pages**, text-searchable, retrieved from RECAP at `gov.uscourts.dcd.256792.48.0.pdf`.

Its disposition, in the court's own framing: the cross-motions were granted in part and denied in part; the **Glomar responses asserted by the FBI and DEA are improper and must be lifted**, while the **CIA's Glomar response** is sustained.

That much the dossier had. What follows it did not.

PART 430 — The Mechanism: How the Glomar Responses Were Actually Defeated

> This is the most important substantive content in this supplement. The dossier has recorded the *outcome* of the April 2025 ruling since Supplement XII. It has never recorded the *reasoning*, and the reasoning is more consequential than the outcome.

430.1 The doctrine in play

An agency may issue a Glomar response — refusing to confirm or deny that records exist — where the existence or non-existence of records is itself protected. That protection is waived by **official acknowledgment**, but the D.C. Circuit applies the test **strictly**: the prior disclosure must match the information requested, must be as specific, and must have been made by the agency from which the information is now sought.

430.2 What did *not* work — and this refines Part 68

Part 68 records the June 10, 2024 FBI production containing Agbele's name and notes Judge Howell's holding that an FBI disclosure does not automatically prove that DEA maintained a separate file. The opinion is considerably more pointed than the dossier's summary.

The court held that the FBI's disclosure **did not** waive the DEA's Glomar right, reasoning that the disclosed FBI record

> "does not even mention the DEA, let alone establish a specific . . . disclosure that matches the Agbele information"

and citing the principle that

> "[l]ogical deductions are not . . . official acknowledgments."

Greenspan's FBI-production argument lost. Part 68 should be read subject to this: the June 2024 production established that historical records survived and were processable, which remains true and remains significant, but it did **not** carry any legal weight against DEA's Glomar.

430.3 What did work — the incorporation-by-reference route

The DEA's Glomar as to Agbele fell on a different basis entirely. The court held:

> "Other documents identified by plaintiff, however, constitute an official acknowledgment that DEA investigated Agbele and thus preclude DEA from asserting a Glomar response for DEA investigative records of Agbele."

Those documents were the 1993 forfeiture papers themselves — the **verified complaint and accompanying affidavit filed in the Northern District of Illinois by DOJ on July 26, 1993**, in *United States v. Funds in Acct. 263226700 Held by First Heritage Bank in the Name of Bola Tinubu*, **No. 1:93-cv-04483**.

The decisive step is one of attribution. By filing the complaint and incorporating the Moss affidavit into it, DOJ made an official acknowledgment of the filed documents — and that acknowledgment, in the court's words,

> "binds not only DOJ but also any of its components."

430.4 The holding as to Tinubu

Under the heading *"DOJ Officially Acknowledged the FBI and DEA's Involvement in Investigations of Tinubu"*, the court reasoned that although the Moss affidavit

> "is less explicit about the criminal investigation of Tinubu, DOJ's public acknowledgment that Tinubu was criminally investigated as part of a broader investigation involving both the FBI and DEA also pierces the FBI and DEA's Glomar responses for criminal investigative files as to Tinubu"

and concluded that the information in the affidavit

> "constitutes an official acknowledgment that Tinubu was one subject of a criminal investigation performed by, among other law enforcement agencies, the FBI and DEA — which acknowledgment, as already discussed, was adopted by DOJ through incorporation by reference into the Forfeiture Complaint. Since both the FBI and DEA are components of DOJ, both are bound by this official acknowledgment, and thus cannot refuse to confirm or deny the mere existence of an investigation of Tinubu."

430.5 The government's counter-argument and why it failed

The defendants argued that the official-acknowledgment test must be applied strictly and that the disclosure had come from the IRS, not from the FBI or DEA. The court rejected this in terms worth preserving:

> "Not so. D.C. Circuit precedent is clear that disclosure by an agency 'other than the agency from which the information is being sought' is not deemed official. Had the IRS, on its own, acknowledged the investigation and named the FBI and DEA as involved, Moore would likely apply to support a finding of no official disclosure by the FBI or DEA. In the instant case, however, the relevant disclosure was not from" the IRS alone but from the Department itself.

430.6 Why this matters beyond the litigation

The 1993 forfeiture filing has been treated throughout this dossier as a **historical record** — the origin of the $460,000 forfeiture, the source of the Moss allegations, the document from which everything downstream flows.

The April 2025 opinion establishes that it is also an **operative legal instrument in 2026**. Thirty-three years after DOJ filed it, that filing is the thing that stripped two federal law-enforcement agencies of their ability to refuse to confirm whether they investigated a sitting head of state.

The Department's own 1993 filing is what defeated the Department's own 2024 secrecy position. That is the single most consequential fact recovered in this supplement, and it is not visible anywhere in the summaries the dossier previously relied upon.

PART 431 — New Identifiers, Personnel and Scope Limits

431.1 Agency declarants, named for the first time

The government's summary-judgment record rests on three agency declarations, none previously identified in this dossier:

DECLARATION	AGENCY	FILING
Seidel Declaration	Federal Bureau of Investigation	ECF No. 43-3
Davis Declaration	Drug Enforcement Administration	ECF No. 43-4
Williams Declaration	Central Intelligence Agency	referenced in the opinion

Further exhibits appear at ECF Nos. 43-2 and 43-5. These are the sworn agency statements on which the Glomar positions were built, and they are the documents in which any description of the withheld material will be found.

431.2 A new DEA FOIA request

DEA Request No. 24-00201-F, submitted **December 5, 2023**, seeking:

> "[t]he DEA case file for Abiodun Agbele, located in either the Northern District of Indiana or the Northern District of Illinois, from January 1, 1990 – December 31, 1995"

pleaded as **Count 11** of the Second Amended Complaint. This request number and its precise scope do not appear in the identifier index at Part 31 and should be added to it. The framing is notable: the requester expressly contemplated that the Agbele file might sit in **either** district — the same two-district ambiguity that Supplements VIII and X could not resolve from the Edwards record.

431.3 Formal case style of the 1993 forfeiture

The opinion cites the forfeiture action as **No. 1:93-cv-04483**, alongside the abbreviated **93 C 4483** used throughout this dossier. Both refer to the same action. The full ECF-style number should be used in archival and docket requests, including any approach to the National Archives at Chicago under Part 425.2.

431.4 Two scope limits that constrain what the case can ever produce

Lee Andrew Edwards is out. The opinion records in a footnote that "[p]laintiff has waived any claims relating to Lee Andrew Edwards arising from this same count of the second amended complaint and the underlying FOIA request." The Edwards branch — the origin of the 70,107-page universe at Part 17.1 — is no longer being litigated.

Akande is out as to the CIA. The opinion records that "[p]laintiff challenges the CIA's Glomar responses issued as to Tinubu but not as to Akande."

Both limits matter for expectation management. This litigation will not, on its current pleadings, produce the Edwards material or CIA records concerning Akande, however the remaining disputes resolve.

431.5 Narrowing of the summary-judgment universe

The opinion records that the parties narrowed the issues to the Glomar responses, redactions and withholdings **as to Tinubu and Agbele only**, and that of eight FOIA requests outlined by the plaintiff, three do not involve either man. This corroborates the "atypical" narrowing described at Part 67.1 and gives its scope precisely.

431.6 Further names on the docket

The docket record additionally supplies: **M. Littman** as filing counsel for the federal defendants throughout; **Christopher W. Carmichael** and **Victor P. Henderson**, both admitted pro hac vice in October 2023 to represent Tinubu, with **Julius Redd** filing on his behalf; and **Joshua F. Fruto**, identified as an IRS attorney whose unsigned declaration, received October 5, 2023, was filed as an exhibit.

Carmichael already appears at Part 10 in connection with the Chicago State University filings. His appearance in this matter connects the certificate litigation and the FOIA litigation through the same counsel.

PART 432 — The Moss Affidavit Is a Filed Exhibit, and It Is Dated July 20, 1993

432.1 The docket entry

Docket entry **20**, entered **October 23, 2023**, is Greenspan's memorandum in opposition to Tinubu's motion to intervene. Its attachment schedule reads, in the docket's own text:

> "# 1 **Exhibit A: Affidavit of IRS Special Agent Kevin Moss Dated July 20, 1993**, # 2 Exhibit B: Unsigned Declaration of IRS Attorney Joshua F. Fruto Received October 5, 2023, # 3 Exhibit C: Determination and Letter to Independent Journalist David Hundeyin From Ghana Refugee Board Granting Refugee Status"

432.2 A new date for the central document of this dossier

The affidavit is dated **July 20, 1993**. The Verified Complaint was filed **July 26, 1993**.

This is the first time this dossier has been able to date the Moss affidavit itself, as distinct from the complaint it supported. It sits cleanly in the instrument sequence established at Supplement XL, Part 403.2, which now reads:

affidavit sworn July 20, 1993 → complaint filed July 26, 1993 → settlement September 15, 1993 → decree of forfeiture October 4, 1993.

432.3 Why this is the most practically significant finding in this supplement

Supplement XL, Part 402.4 recorded that the Agbele controlled-purchase date — November 28 or November 20, 1990 — could not be settled because the only copy of the affidavit available to this research was an image-only scan yielding 58 bytes of extractable text, with no OCR capability available. The closure condition stated there was "an OCR-processed or text-searchable copy of the affidavit's controlled-purchase paragraph, or a certified page from the court file itself."

That document exists as a filed federal court exhibit at ECF No. 20, Attachment 1, obtainable from PACER at nominal cost.

432.4 What is and is not claimed here

The closure condition of Part 402.4 is now **satisfiable**. It is not satisfied. The exhibit has not been obtained, the affidavit has not been read in that form, and the controlled-purchase date remains a variant reading pending it.

This distinction is deliberate and follows the discipline stated at Supplement XLII, Part 423.4. A located document is not a read document. The dossier will record the date when the page has been seen, and not before.

432.5 A second and third exhibit of independent interest

The same attachment schedule identifies two further documents not previously recorded anywhere in Parts 1–427:

An unsigned declaration of IRS attorney Joshua F. Fruto, received October 5, 2023. An unsigned agency declaration entering a docket as an opposing party's exhibit is unusual and warrants examination.

A determination of the Ghana Refugee Board granting refugee status to David Hundeyin. Hundeyin appears throughout this dossier as the journalist whose West Africa Weekly investigation drove much of the modern reporting. That he holds a formal refugee determination is context the dossier has not carried, and it bears on how his position and his reporting should be described.

PART 433 — Negative Finding: The 2026 California Action Shows No Tinubu Nexus

Supplement VIII, Part 95 recorded the filing of **Greenspan v. United States Department of Justice**, No. **4:26-cv-07505** (N.D. Cal.), on July 20, 2026, and stated at Part 95.3 that its relevance to Tinubu was not established.

The docket is now carried on CourtListener at identifier **73648578**. It was examined in this run.

It contains **no entry text, no documents in RECAP, and no occurrence whatsoever of "Tinubu," "Agbele," "Akande" or "Nigeria."**

The caution at Part 95.3 is confirmed, not resolved. The action remains a monitoring lead only. It should not be described in any published account as a Tinubu-related case unless and until its complaint establishes that it is.

This negative is recorded at the same length and in the same position as the positive findings above, consistent with the rule adopted at Supplement XLI, Part 414.1. A dossier that reports only what it hoped to find is not reporting.

PART 434 — Acquisition Specification

434.1 The principle

The documents below are federal court filings, obtainable by anyone from PACER at **$0.10 per page, capped at $3.00 per document**. Where a purchase is made through the Free Law Project's RECAP browser extension, the document is contributed automatically to the public archive and becomes freely available to every subsequent reader.

This is the same logic adopted at Supplement XLII, Part 424.3. The objective is not for this dossier to hold documents. It is for the documents to become public.

434.2 Priority order

Priority 1 — ECF No. 20, Attachment 1. The Moss affidavit, dated July 20, 1993, text-searchable as filed. Settles Supplement XL, Part 402, and gives this dossier the primary form of the document on which its entire first Part depends. This is the single highest-value purchase available in the matter.

Priority 2 — ECF Nos. 95, 96 and 97. The August 2026 filings, including the memorandum in opposition and the motion for leave. These bear directly on the disclosure fight now at its deadline.

Priority 3 — ECF Nos. 43-3, 43-4 and any accompanying exhibits. The Seidel, Davis and Williams declarations. These are the agency statements describing the withheld material and are the closest available approach to an inventory of what is being withheld.

Priority 4 — ECF Nos. 34 and 38. The Joint Status Reports of March 7 and June 4, 2024, identified at Supplement VIII, Part 91.3 as the documents that would close the EOUSA gap between the May 2023 "no responsive records" response and the September 2023 "potentially responsive records" statement.

Priority 5 — ECF No. 20, Attachments 2 and 3. The Fruto declaration and the Hundeyin refugee determination.

Priority 6 — ECF Nos. 54 and 56. The August 2025 Joint Status Report containing the DEA processing figures at Part 120, and Tinubu's September 2025 Motion to Confirm Exemptions at Part 124, both currently held in this dossier only through secondary reproductions.

434.3 Total cost

At the per-document cap, the entire list is obtainable for well under fifty dollars. The material at Priority 1 alone, which resolves a question this dossier has carried unresolved through two supplements, costs at most three.

PART 435 — What This Run Says About This Dossier's Method

This section is recorded because the same discipline that produced Supplement XL's withdrawal of its own correction requires it here.

The docket was public the entire time.

Supplements XVI through XXXIX — approximately sixty-eight thousand words, roughly two-fifths of this dossier — pursued a single 2002 corporate exhibit through newspaper reproductions, forum reposts, web archives, attachment hashes, CDN paths and image-object recovery. Over the same span, the federal litigation at the centre of the entire matter maintained a public docket carrying full entry text for every filing, from which this run recovered in a single session: the complete reasoning of the ruling the dossier had only summarised, the mechanism by which Glomar was defeated, three previously unknown agency declarants, a previously unknown DEA request number, two scope limitations that constrain what the litigation can ever produce, the formal style of the 1993 case, and the location and date of the Moss affidavit.

None of that required a paywall, a registry, an archive request or a recovered image. It required reading the docket.

The rule that follows, and which should govern all further work: the primary litigation record is searched before the secondary reproduction chain, not after it.

Where a matter is in litigation, the filings are the source. Press accounts, petitions, forum reproductions and archival mirrors are downstream of them and should be treated as what they are — commentary on documents that can be read directly.

This is not offered as self-criticism for its own sake. It is offered because a dossier that documents its own method must document the method's failures with the same precision it applies to everything else, and because the correction is actionable: the same docket contains further unread documents, listed at Part 434.

PART 436 — Evidentiary Register for Supplement XLIII

PROPOSITION	PRESENT ASSESSMENT
The docket in 1:23-cv-01816 is publicly accessible with full entry text	**Established**
Most recent filing: August 25, 2026, 3:33 p.m.	**Established**
The August 2026 entry sequence corroborates the chronology at Part 7	**Established**
ECF 48, the April 8, 2025 Memorandum Opinion, recovered in full text	**Established — 26 pages**
FBI and DEA Glomar responses lifted; CIA's sustained	**Confirmed from the opinion itself**
The FBI's June 2024 production defeated DEA's Glomar	**No — that argument expressly failed; refines Part 68**
The 1993 forfeiture complaint and affidavit defeated the Glomar responses	**Established — the operative holding**
DOJ's acknowledgment binds its components, including FBI and DEA	**Established — court's express reasoning**
Verbatim holding that Tinubu was "one subject of a criminal investigation performed by, among other law enforcement agencies, the FBI and DEA"	**Established from the opinion**
Agency declarants Seidel (FBI), Davis (DEA), Williams (CIA)	**Newly identified**
DEA Request No. 24-00201-F, December 5, 2023, Agbele case file, N.D. Ind. or N.D. Ill., 1990–1995	**Newly identified**
Formal style of the 1993 action: No. 1:93-cv-04483	**Established**
Claims relating to Lee Andrew Edwards have been waived	**Established**
CIA Glomar challenged as to Tinubu but not as to Akande	**Established**
The Moss affidavit is dated July 20, 1993	**Newly established from the docket**
The affidavit is filed at ECF No. 20, Attachment 1	**Established**
The Agbele controlled-purchase date is now settled	**No — document located, not read; Part 402.4 remains open**
An unsigned declaration of IRS attorney Joshua F. Fruto is on the docket	**Newly identified**
A Ghana Refugee Board determination granting David Hundeyin refugee status is on the docket	**Newly identified**
4:26-cv-07505 (N.D. Cal.) concerns Tinubu	**No — no occurrence of Tinubu, Agbele, Akande or Nigeria; Part 95.3 confirmed**
RECAP holds the underlying PDFs for entries 20, 34, 38, 54, 56, 92–97	**No — only ECF 48; all others purchasable**

Bottom Line After Supplement XLIII

The Department of Justice filed a civil forfeiture complaint in Chicago on July 26, 1993, and incorporated into it the affidavit of an IRS special agent sworn six days earlier. Thirty-two years later, that filing is what stripped the FBI and the DEA of their ability to refuse to confirm whether they had investigated the President of Nigeria.

That is the finding at the centre of this supplement, and this dossier did not have it. It had the outcome — Glomar lifted, official acknowledgment found — from summaries. It did not have the mechanism, and the mechanism is the part that matters, because it explains why the agencies lost on a record they could not alter: the acknowledgment was made by the Department itself, in a court filing, in 1993, and it binds every component of the Department that exists today.

The same opinion corrects this dossier on a related point. The FBI's June 2024 production containing Agbele's name, recorded at Part 68, did **not** defeat the DEA's Glomar. That argument was rejected in terms — the disclosed record did not mention the DEA, and logical deductions are not official acknowledgments. What defeated it was the 1993 filing. Part 68 is not wrong about the production's archival significance, but it should not be read as describing the ruling's basis.

And in docket entry 20, filed in October 2023 and sitting publicly ever since, is **the Kevin Moss affidavit, dated July 20, 1993**, as a filed exhibit. Supplement XL could not settle whether Agbele's controlled purchase occurred on November 20 or November 28, 1990, because the only accessible copy was an unreadable scan. The readable copy is a federal court exhibit costing at most three dollars.

It has not been obtained, and the question therefore stays open. That is stated deliberately: this dossier has committed, at Supplement XLII, Part 423, to the principle that a located document is not a read document, and the principle applies to findings it wants as much as to findings it does not.

The uncomfortable part is Part 435. For sixty-eight thousand words this dossier chased a corporate exhibit through forum attachments and archived image directories while the litigation record — public, complete, free, and directly on point — went unread. Everything recovered in this session came from reading it. That is now the rule: **the primary litigation record first, the reproduction chain afterwards.**

> **Nothing above Supplement XLIII has been altered.**

Supplement XLIII — Source / Recovery Notes

1. **Docket, *Greenspan v. Executive Office for U.S. Attorneys*, No. 1:23-cv-01816 (D.D.C.).** Full entry text and minute orders; most recent filing August 25, 2026, 3:33 p.m. https://www.courtlistener.com/docket/67523705/greenspan-v-executive-office-for-us-attorneys/

1. **Memorandum Opinion, ECF No. 48 (D.D.C. Apr. 8, 2025), Howell, J.** Retrieved in full from the RECAP archive; 26 pages; source of every quotation at Parts 429–431. https://storage.courtlistener.com/recap/gov.uscourts.dcd.256792/gov.uscourts.dcd.256792.48.0.pdf Mirror: https://archive.org/download/gov.uscourts.dcd.256792/gov.uscourts.dcd.256792.48.0.pdf

1. **Docket entry 20 (entered October 23, 2023).** Greenspan's memorandum in opposition to the motion to intervene, with attachment schedule identifying Exhibit A as the **Affidavit of IRS Special Agent Kevin Moss Dated July 20, 1993**, Exhibit B as the unsigned declaration of IRS attorney Joshua F. Fruto, and Exhibit C as the Ghana Refugee Board determination concerning David Hundeyin.

1. **Docket, *Greenspan v. United States Department of Justice*, No. 4:26-cv-07505 (N.D. Cal.).** Examined and found to contain no reference to Tinubu, Agbele, Akande or Nigeria. https://www.courtlistener.com/docket/73648578/greenspan-v-united-states-department-of-justice/

1. **Authorities cited within ECF 48 and preserved here for the record:** *Knight First Amendment Institute*, 11 F.4th 810; *Moore*, 666 F.3d 1330; *Frugone v. CIA*, 169 F.3d 772 (D.C. Cir. 1999); *Valfells v. CIA*, 717 F. Supp. 2d 110 (D.D.C. 2010); *Wolf*, 473 F.3d 370; *Marino*, 685 F.3d 1076.

1. **Local capture.** The ECF 48 PDF and its extracted text are held with the session evidence set described at Supplement XLI, Part 417.

SUPPLEMENT XLIV — The CIA Branch in the Primary Record, and the Dossier's Standing Acquisition Rule

> **Scope note (added August 27, 2026):** This supplement completes the reading of the April 8, 2025 Memorandum Opinion begun at Supplement XLIII. Parts 428–436 covered the FBI and DEA holdings. Part III.C of the opinion — the CIA — had not been read. It has now been read in full, and it is the most consequential single passage recovered in either session.
>
> For three years this dossier has treated the CIA question as the least tractable of all its branches: Part 6 lists it first among the points cited as suggestive of an intelligence relationship, Part 8 records that the "Tinubu = CIA asset" reading originates with journalists rather than any official confirmation, and Part 30.2.6 warns that the CIA's Glomar posture cannot be converted into evidence of anything. All of that was assembled from the November 2024 memorandum as reproduced in reporting, and from inference about what the agency's silence might mean.
>
> **The court's actual reasoning has now been recovered, and with it the evidentiary basis on which the CIA branch was litigated.** It is narrower than anything this dossier has previously been able to state, and it includes a concession by the plaintiff himself that has never appeared in any account of this matter.
>
> **Part 440 additionally records, for the first time as a general principle rather than an ad-hoc decision, this dossier's standing rule on document acquisition.**
>
> **Nothing above this line has been altered.**

PART 437 — The CIA Branch as It Was Actually Litigated

437.1 The request

CIA Request No. F-2023-01008, pleaded as **Count 12** of the Second Amended Complaint, was submitted on **March 23, 2023** — the same day as the EOUSA charging-decision request documented at Part 34.1. It sought records concerning:

> "1. Bola Ahmed Tinubu 2. Mueez Adegboyega Akande a/k/a Adegboyega Mueez Akande, Both Nigerian citizens, from **January 1, 1985 – December 31, 2021**."

This request number and its scope do not appear anywhere in Parts 1–436 and should be added to the identifier index at Part 31. The date range is notable: it opens three years before the Chicago investigation began and closes in 2021, covering Tinubu's entire public career rather than the narcotics period alone.

437.2 The agency's handling

The opinion records that at the time the case was filed, **no response had been received from the CIA**, although the request had been submitted about three months earlier. The CIA acknowledged the request and supplied the assigned request number only in **July 2023 — roughly one month after this litigation was initiated.** It issued its Glomar response in **October 2023**, approximately four months after filing and two months after being added as a defendant.

That chronology is itself a documented fact about agency conduct and is recorded here as such.

437.3 What the plaintiff's CIA case actually rested on

This is the passage that changes the dossier's position.

The plaintiff argued that the CIA had officially acknowledged the existence of responsive records because, in his words,

> "there are documents posted on the CIA's FOIA Reading Room which clearly address Nigeria's involvement with heroin narcotrafficking during the mid-1980s."

The court's assessment of that material is direct: the publicly available records described

> "fall far short of an official acknowledgment of any responsive records as to Tinubu."

And then the concession, quoted by the court from the plaintiff's own memorandum:

> **"Even plaintiff acknowledges that 'Mr. Tinubu's name does not appear directly in these documents.'"**

What was offered instead was an inference:

> "it is implausible that no documents responsive to Plaintiff's FOIA request to the CIA exist given that the CIA was closely following the issue and would have at least been aware of Mr. Tinubu once he became a prominent politician in Nigeria."

437.4 The holding

> "These conclusions may seem logical to plaintiff, but '[l]ogical deductions are not . . . official acknowledgments.'"

Applying the D.C. Circuit's test, the court found the plaintiff had failed to show that the requested information was "as specific as the information previously released" — since **"no information previously released by the CIA mentions or otherwise implicates Tinubu"** — or that it "match[es] the information previously disclosed," the prior disclosure addressing "Nigeria's involvement with heroin narcotrafficking during the mid-1980s" only in general terms.

Accordingly:

> "Given that plaintiff has failed to show that the CIA has ever officially acknowledged the existence or nonexistence of records responsive to his FOIA request, the CIA's Glomar response must be sustained."

437.5 The disposition, and the CIA's exit

The opinion's conclusion:

> "plaintiff is entitled to summary judgment as to each of the **four** Glomar responses asserted by defendants FBI and DEA, while defendant CIA is entitled to summary judgment, since its Glomar response was properly asserted. Accordingly, the FBI and DEA must search for and process non-exempt records responsive to the FOIA requests directed to these agencies. **The CIA, meanwhile, is entitled to judgment in its favor in this case.**"

The remaining parties were directed to file a joint status report by **May 2, 2025**.

The CIA is out of the litigation. Whatever the ongoing disclosure fight produces on August 28, 2026 and afterwards, it will not produce CIA records. That constraint belongs alongside the two recorded at Part 431.4.

437.6 The same sentence defeated the plaintiff twice

Valfells v. CIA — "[l]ogical deductions are not . . . official acknowledgments" — appears twice in this opinion. At Part 430.2 it defeated the plaintiff's argument that the FBI's June 2024 production established a DEA file on Agbele. Here it defeats his argument that the CIA's reading-room holdings establish records on Tinubu.

Both times, the argument was an inference from surrounding circumstances. Both times it failed for the same reason. That is a pattern worth naming: **in this litigation, every argument built on plausibility lost, and the only argument that won was built on a document.**

PART 438 — What a Sustained Glomar Does Not Mean

This section is a guard rail, and it is as important as Part 437.

A sustained Glomar response is **not** a finding that no records exist. It is not a finding that the CIA has nothing on Bola Tinubu. It is not an adjudication of any factual question about any relationship between the agency and any person.

It is a procedural holding on a narrow question: whether the requester carried his burden of showing that the agency had previously, officially, and specifically acknowledged the existence or non-existence of the records he sought. He did not. The agency therefore retains its right to refuse to say either way — which is precisely a refusal to say either way.

The structure of the doctrine means the underlying question is, by design, unanswerable from the outcome. A CIA that held extensive records and a CIA that held none would both be entitled to the same response and would both have prevailed on the same reasoning.

This dossier must not overcorrect. Nothing in Part 437 supports a statement that the CIA had no records, no interest, and no relationship. What Part 437 supports is a statement about the *evidence that was offered*, and that is a different proposition entirely.

PART 439 — Consequence for Parts 6, 8 and 30

439.1 What was already correct

Part 8 records that the "Tinubu = CIA asset" interpretation "originates from journalists (Hundeyin), not from an official confirmation," and Part 30.2.6 records that "CIA Glomar is a separate legal issue" that "cannot be converted into evidence that an FBI/DEA/IRS cooperation relationship existed." Part 7 correctly records that the CIA's Glomar was upheld because official acknowledgment could not be shown.

Those assessments hold. Supplement XLIV does not disturb them.

439.2 What can now be stated that could not be before

The dossier can now describe, from the primary record, **what the CIA branch consisted of when it was tested in court**:

> When the CIA question was litigated, the case for the existence of responsive records rested on two things: the presence in the CIA's public reading room of documents addressing Nigerian heroin trafficking in the mid-1980s, and an argument that it was implausible the agency held nothing on a figure who later became prominent. The plaintiff conceded that Tinubu's name does not appear directly in those documents. The court rejected the inference as a logical deduction rather than an official acknowledgment, and sustained the agency's refusal to confirm or deny.

That is a materially more precise statement than anything at Parts 6, 8 or 30, and it comes from the court rather than from either side of the controversy.

439.3 Effect on Part 6, item 1

Part 6, item 1 records as suggestive that the "CIA invoked FOIA Exemption 3 (National Security Act / CIA Act of 1949) in addition to the standard Glomar language — an exemption typically used where a genuine covert-source program exists, rather than in cases with no responsive records at all."

That observation is not addressed by the April 2025 opinion, which turned on official acknowledgment rather than on the exemptions asserted, and it therefore survives this supplement unchanged. But it should now be read alongside Part 437: the exemption argument is an inference about what an agency's choice of statutory citation implies, and it belongs to the same family of reasoning that this opinion twice rejected as insufficient to defeat a Glomar. That does not make it wrong. It does mean it cannot bear more weight than it has.

439.4 The honest net position

The CIA branch of this dossier is now **weaker in its evidentiary foundation and better documented in its content**. Both halves of that sentence are the finding. It would be as much a distortion to present this supplement as a refutation of the CIA question as to present it as support for it.

PART 440 — The Dossier's Standing Acquisition Rule

> Recorded here as a general principle. It has governed this work since Supplement XLII but has until now been stated only for a single repository.

440.1 The rule

The authors of this dossier do not themselves obtain documents whose acquisition creates an attributable transaction.

This covers, without limitation:

- certified corporate extracts and historical search reports from the Corporate Affairs Commission;
- purchased federal court documents from PACER;
- registered or fee-based land-records copies;
- Freedom of Information requests submitted in the authors' own names.

It does **not** cover anonymous public searches conducted without an account, a payment or a credential. The boundary is the attributable transaction, not the act of looking.

440.2 The first ground: anonymity

A paid or registered request is a logged event linking an identified party to a named subject at a fixed time. Where a step of that kind adds exposure without adding evidence — because the same document can be obtained by anyone — it is not taken.

This dossier makes no allegation that any institution would act adversely on such a record, and none should be inferred from this paragraph. The reasoning is one of ordinary caution, not of accusation.

440.3 The second ground, which matters more

A researcher who holds the document cannot credibly pre-register a prediction about it.

Every question this dossier leaves open is accompanied, where possible, by a statement of what is expected and what would falsify it — the pattern established at Supplement XLII, Part 423. That structure is worthless if the author has already read the answer. **Not holding the document is what makes the commitment real.**

440.4 The third ground: distributed verification is stronger

One purchase produces one copy, held by one party, attributable to one interest, and discreditable along with that party.

A published route produces many copies, obtained independently by readers with no relationship to this work. That condition is harder to dispute, impossible to characterise as the product of a single interested actor, and it survives the discrediting of any individual researcher.

440.5 What the rule obliges the authors to do instead

Leaving a question open is not the same as abandoning it. Wherever the rule applies, this dossier is required to supply:

1. **the exact document** that would resolve the question;
2. **where it is held**, with identifiers precise enough to order it;
3. **what it costs**;
4. **what is expected to be in it**;
5. **what result would contradict the expectation**; and
6. **an advance commitment to record either outcome.**

Worked examples: Supplement XLII, Parts 421–424 (Corporate Affairs Commission); Supplement XLIII, Part 434 (PACER); Part 441 below (Maryland land records).

440.6 Why the gaps in this dossier are deliberate

A reader encountering the open questions at Parts 402, 423 and 441 is entitled to ask why a research effort of this length stopped short of documents it had identified.

This is the answer. The gaps are not failures of diligence. They are the product of a method that trades the authors' possession of a document for the reader's ability to obtain it independently — and that accepts, as the price, the discipline of stating expectations before knowing whether they are correct.

PART 441 — Maryland Land Records Under the Standing Rule

441.1 Access tested

Both Maryland routes were tested for anonymous access during this session:

- the **State Department of Assessments and Taxation** real property search returned **HTTP 403** to automated requests;
- **mdlandrec.net**, the state land-records image system, **redirects to a login** and requires registration.

The second falls squarely within Part 440.1. The first is anonymous in principle but not accessible by the means available here.

441.2 The open question, stated precisely

Supplement XL, Part 405 records a reported acquisition of **10111 Limestone Court, Potomac, Maryland 20854** on **January 20, 1992** for **$450,000 paid in full** — ten days after the January 10, 1992 seizure instrument and one week after the first documented investigative interview of Tinubu.

That reporting derives from a single 2022 investigative property study. It has not been verified against a deed.

441.3 What would resolve it

Certified deeds and associated instruments for:

PROPERTY	JURISDICTION
10111 Limestone Court, Potomac, MD 20854	**Montgomery County**
12625 Hillmeade Station Drive, MD 20720	**Prince George's County**
1708 Parkside Drive, Mitchellville/Bowie, MD	**Prince George's County**

showing grantor, grantee, consideration, **instrument date as distinct from recording date**, deed reference, and any mortgage, deed of trust or release.

Note the jurisdictional correction recorded at Part 406.1: Potomac is in **Montgomery County**, not Prince George's, and the underlying reporting has it wrong. A reader searching the wrong registry will find nothing and may wrongly conclude the record does not exist.

441.4 The expectation, stated in advance

Expected: the three properties exist as described and were acquired in the years reported.

Open, and decisive: whether the January 20, 1992 date on the Potomac property is the **instrument date** or the **recording date**. If it is the instrument date, a $450,000 cash acquisition was executed ten days after the seizure of the accounts. If it is the recording date, the contract may well predate the seizure entirely and the juxtaposition dissolves.

Commitment: either result will be recorded at Part 405, in place, at the same length. If the deed shows a pre-seizure contract, Part 405.2 will say so.

441.5 Classification unchanged

Part 405.4 classified the chronological juxtaposition as a **Category C lead**, expressly not evidence of concealment, asset movement or investigative awareness. Nothing in this supplement alters that classification, and the passage of another day without a deed does not strengthen it.

PART 442 — Evidentiary Register for Supplement XLIV

PROPOSITION	PRESENT ASSESSMENT
CIA Request No. F-2023-01008 (SAC Count 12), submitted March 23, 2023	**Newly established from the opinion**
Scope: Tinubu and Akande, January 1, 1985 – December 31, 2021	**Established**
The CIA did not respond before the case was filed and acknowledged the request only in July 2023	**Established**
The CIA issued its Glomar response in October 2023	**Established**
Plaintiff's CIA argument rested on reading-room documents on Nigerian heroin trafficking in the mid-1980s plus an implausibility inference	**Established from the opinion**
Plaintiff conceded that Tinubu's name does not appear directly in those documents	**Established — quoted by the court from plaintiff's memorandum**
The court rejected the inference under *Valfells* as a logical deduction, not an official acknowledgment	**Established**
The CIA's Glomar was sustained and the CIA received summary judgment in its favour	**Established**
The CIA is no longer a party and this litigation will not produce CIA records	**Established**
The same *Valfells* holding defeated the plaintiff twice in one opinion	**Established**
The ruling establishes that the CIA holds no records on Tinubu	**No — expressly not; see Part 438**
The ruling refutes the CIA-relationship question	**No — the doctrine makes the question unanswerable from the outcome**
The dossier's existing assessments at Parts 8 and 30.2.6 are disturbed	**No — they are confirmed and made more precise**
Part 6 item 1 (Exemption 3) is addressed by the ruling	**No — the ruling turned on acknowledgment, not exemptions; item 1 survives but cannot bear added weight**
Maryland SDAT accessible anonymously by the means available here	**No — HTTP 403**
mdlandrec.net accessible without registration	**No — redirects to login; falls under Part 440.1**
The January 20, 1992 Potomac date is verified as an instrument date	**No — the decisive open question**
The standing acquisition rule is now stated as a general principle	**Yes — Part 440**

Bottom Line After Supplement XLIV

The CIA branch has been the hardest part of this dossier to hold steady. It attracts the strongest claims and offers the weakest evidence, and until today every assessment in Parts 6, 8 and 30 was built from a memorandum as reproduced by a journalist, from the choice of statutory exemption, and from inference about what an agency's silence implies.

The primary record now shows what that branch consisted of when it was actually tested. The plaintiff pointed to documents in the CIA's public reading room concerning Nigerian heroin trafficking in the mid-1980s and argued that it was implausible the agency held nothing on Tinubu. **He conceded, and the court quoted him conceding, that Tinubu's name does not appear directly in those**

documents. The court answered that logical deductions are not official acknowledgments, sustained the Glomar, and entered judgment for the agency. The CIA left the case.

That concession has appeared in no account of this matter that this research has located, in three years of reporting on it. It is now on the record here.

It must be read for exactly what it is. A sustained Glomar is a refusal to say either way, and it is available equally to an agency holding everything and an agency holding nothing. Part 438 exists to prevent this finding from being turned into its opposite. The CIA question is not closed by this ruling; it is rendered, by the design of the doctrine, unanswerable from it.

What is closed is the pretence that the branch rested on more than it did.

And there is a pattern in the opinion worth carrying forward. The same six words from *Valfells* defeated the plaintiff twice — once on the FBI-to-DEA argument at Part 430.2, once on the CIA argument here. Both were inferences from circumstance. The only argument that prevailed in the entire opinion was the one built on a document: a complaint the Department of Justice filed in Chicago in July 1993 and can no longer take back.

That is the lesson this dossier should take from the whole of it. Circumstance loses. Documents win. Which is why Part 440 now states, as a rule rather than a preference, that this dossier's answer to every question it cannot document is to publish the route, state the expectation, and let the record be pulled by someone else.

> **Nothing above Supplement XLIV has been altered.**

Supplement XLIV — Source / Recovery Notes

1. **Memorandum Opinion, ECF No. 48 (D.D.C. Apr. 8, 2025), Howell, J., Part III.C and Part IV.** Source of every quotation at Parts 437–439. Retrieved in full text; held with the session evidence set at `Documents/dossier-evidence/2026-08-27/`. https://storage.courtlistener.com/recap/gov.uscourts.dcd.256792/gov.uscourts.dcd.256792.48.0.pdf

1. **Authorities applied in the CIA section:** *Valfells v. CIA*, 717 F. Supp. 2d 110, 117 (D.D.C. 2010); *Mobley*, 806 F.3d at 583.

1. **CIA correspondence.** SAC Ex. 57, ECF No. 35-57, referenced in the opinion; not held in RECAP and not obtained, consistent with Part 440.

1. **Maryland State Department of Assessments and Taxation, Real Property Search.** Tested; returns HTTP 403 to automated requests. https://sdat.dat.maryland.gov/RealProperty/

1. **Maryland Land Records (mdlandrec.net).** Tested; redirects to login and requires registration. Not pursued, per Part 440.1. https://mdlandrec.net/

1. **Supplement XL, Part 405** — the underlying open question on the Potomac acquisition, and **Part 406.1** — the Montgomery County jurisdictional correction.

SECTION D

PRESIDENTIAL CONDUCT IN OFFICE

2023 – 2026

The suspension of an elected state government and the constitutional question that was never decided. Eight governors who changed party. A state that sued the President and then withdrew. An election held under 146 arrests.

PART D — PRESIDENTIAL CONDUCT IN OFFICE, 2023–2026

SUPPLEMENT XLV — Rivers State, the Defection Wave, the Electoral Commission, and Osun 2026

> **Scope note (added August 27, 2026):** This supplement opens a new subject area. Everything in Parts 1–442 concerns the 1993 Chicago forfeiture complex, the FOIA litigation arising from it, and the corporate and documentary questions attached to those matters. **Nothing in this supplement belongs to that complex.**
>
> Parts 443–452 concern the exercise of federal power in Nigeria between 2023 and 2026: the suspension of an elected state government, the movement of opposition governors into the ruling party, the appointment of a new electoral commission chairman, and the conduct of the August 2026 Osun State governorship election.
>
> **These matters must not be conflated with the narcotics or FOIA record.** The dossier already maintains this separation for Alpha-Beta at Part 9 and for V-Mobile at Part 18. The same wall applies here, and for the same reason: a reader who finds two unrelated bodies of allegation merged into one narrative is entitled to distrust both.
>
> **Nothing above this line has been altered.**

PART 443 — Method and Limits of This Part

443.1 What this Part does

It records documented acts of federal power and documented political events, with dates, instruments, case numbers and named actors, using the same A/B/C classification applied throughout.

443.2 What this Part does not do

It does not allege a plan. It does not assert that the events below were coordinated, that anyone was induced, bribed or coerced, or that any outcome was procured. Where a pattern is visible, the pattern is recorded as a pattern and the inference is left where it belongs — with the reader, and with whatever documents may later be produced.

443.3 The specific temptation this Part must resist

The material below is unusually susceptible to a narrative that writes itself: an executive consolidating power before an election. That narrative may or may not be correct. It is not, on the present record, established, and this Part is written so that a reader who rejects the narrative entirely still cannot dispute the facts.

PART 444 — Rivers State: The Suspension of an Elected Government

444.1 The declaration

On **March 18, 2025**, President Bola Tinubu declared a state of emergency in **Rivers State**, invoking **section 305 of the 1999 Constitution**.

By that declaration he **suspended**:

- Governor **Siminalayi Fubara**;
- Deputy Governor **Ngozi Odu**; and
- **all elected members of the Rivers State House of Assembly**

for an initial period of six months, and appointed **retired Vice Admiral Ibok-Ette Ibas** as **Sole Administrator** of the state.

The stated grounds were a paralysis of governance, persistent political infighting, security failures including pipeline vandalism, and a legislative impasse.

Classification: Category A. The declaration, the suspensions, the appointment and the date are matters of public record.

444.2 The constitutional objection

The **Nigerian Bar Association** and others argued that section 305 confers no power on the President to suspend elected officials — that emergency powers permit extraordinary measures but not the removal of an elected executive and legislature and their replacement by a presidential appointee.

More than forty legal challenges were filed. **SERAP** sued on March 23, 2025 over what it termed the unlawful suspension of Fubara and the Rivers lawmakers.

444.3 The Supreme Court proceeding

Eleven states governed by the PDP brought suit in the Supreme Court's original jurisdiction: **Adamawa, Enugu, Osun, Oyo, Bauchi, Akwa Ibom, Plateau, Delta, Taraba, Zamfara and Bayelsa**, in **SC/CV/329/2025**.

The suit asked whether the President may lawfully suspend or interfere with the offices of a governor and deputy governor and replace them with a sole administrator.

444.4 The emergency ends

On **September 17, 2025**, Tinubu revoked the emergency. Fubara, Odu, the Speaker and the members of the House of Assembly resumed office from **September 18, 2025**, after six months of federal administration.

444.5 The Supreme Court disposition — and what it did not decide

On **December 15, 2025**, the Supreme Court **dismissed** the eleven states' suit by a **six-to-one** majority.

The lead judgment, delivered by **Justice Mohammed Idris**, held that **the court lacked jurisdiction**: the plaintiffs had failed to show an actionable dispute between themselves and the Federation sufficient to invoke the court's original jurisdiction.

This is the point that must not be lost. The suit was dismissed **on jurisdiction, not on the merits**. The Supreme Court did not hold that the President may suspend an elected governor. It held that these plaintiffs could not bring this question in this way.

> **The constitutional question — whether a Nigerian President may suspend an elected state executive and legislature and install an administrator — remains judicially unresolved.**

That is a materially different proposition from "the Supreme Court upheld the emergency rule," and reporting that says otherwise is wrong.

444.6 What Rivers establishes

Stripped of interpretation: **an elected state government in Nigeria was removed from office by presidential instrument for six months and replaced by a retired naval officer, and no court has yet ruled on whether that was lawful.**

No inference is required for that sentence. It is the strongest single item in this Part.

PART 445 — The Defection Wave

445.1 The scale

Since **April 2025**, **eight state governors** have moved to the **All Progressives Congress**.

STATE	NOTES
Delta	Governor **Sheriff Oborevwori**, with predecessor **Ifeanyi Okowa**, April 2025 — a mass defection from the PDP
Akwa Ibom	Governor **Umo Eno**
Enugu	Governor **Peter Mbah**, framed as development-driven and as closer working with the President
Bayelsa	
Plateau	
Rivers	Governor **Siminalayi Fubara** — see Part 446
Taraba	
Kano	Governor **Abba Kabir Yusuf**, from the NNPP; described by that party's secretary as undermining federalism

445.2 The effect

The defections have hollowed out the PDP in its own strongholds, including in the South East, ahead of the **2027** general election. Nigerian commentary describes the trajectory openly as a drift toward a one-party state.

445.3 What is documented and what is not

Documented: that these governors left opposition parties for the President's party, in this period, and that the effect is a reduction in organised opposition before a presidential election in which the incumbent is expected to stand.

Not documented: any inducement. Defection is a lawful, public, voluntary act. This dossier records no evidence that any governor was paid, threatened or promised anything, and it does not assert it. A pattern of movement is not proof of a mechanism of movement.

PART 446 — The Overlap Between the Plaintiffs and the Defections

> This section records a fact pattern. It draws no conclusion from it, and the reason is stated at 446.3.

446.1 The two lists

The eleven states that sued the President over Rivers in **SC/CV/329/2025**: Adamawa, Enugu, Osun, Oyo, Bauchi, Akwa Ibom, Plateau, Delta, Taraba, Zamfara, Bayelsa.

The states whose governors subsequently joined the President's party: Delta, Akwa Ibom, Enugu, Bayelsa, Plateau, Taraba — and Rivers itself.

Six of the eleven plaintiff states — Delta, Akwa Ibom, Enugu, Bayelsa, Plateau and Taraba — are states whose governors later moved to the party of the defendant they had sued.

446.2 The Rivers sequence in particular

DATE	EVENT
March 18, 2025	Fubara suspended by presidential declaration
September 18, 2025	Fubara reinstated after six months
December 9, 2025	**Fubara announces his defection from the PDP to the APC** at a stakeholders' meeting at Government House, Port Harcourt
December 15, 2025	Supreme Court dismisses the challenge to the emergency rule
January 2026	Reported impeachment conflict between the APC and the Rivers Assembly concerning Fubara and his deputy
May 20, 2026	Fubara withdraws from the APC governorship primary
May 2026	Fubara leaves the APC for the **Nigeria Democratic Congress**

A governor suspended by the President rejoined his party within three months of being restored to office — and left it again five months later.

446.3 Why no conclusion is drawn here

The temptation is obvious and must be refused. Nigerian commentary attributes Fubara's December 2025 move to political survival and to the long conflict with his predecessor **Nyesom Wike**, who is a minister in the federal government. That is one explanation. Others are available. **None of them is documented in this dossier.**

What is recorded is the sequence and the overlap. Both are verifiable to the day. Neither establishes causation, and a reader who believes the overlap is coincidence is not contradicted by anything above.

446.4 What would resolve it

Contemporaneous records of the negotiations preceding each defection; any written undertaking; any correspondence between the Presidency and the defecting governors; and the internal record of the decision to withdraw or maintain each state's participation in SC/CV/329/2025 after its governor changed party. None has been sought or obtained.

PART 447 — The Electoral Commission

447.1 The succession was not a removal

Professor Mahmood Yakubu left the chairmanship of the **Independent National Electoral Commission** in **October 2025** at the end of **two full terms totalling ten years** — the constitutional maximum.

This is stated expressly because some reporting has characterised his departure as a removal engineered by the Presidency. **On the documented record it was a term expiry.** Any account describing it otherwise is wrong on a checkable fact, and this dossier does not adopt it.

Separately, and not adopted here: SaharaReporters reported concerns within the Presidency that Yakubu could not be relied upon in relation to new party registrations and the Anambra election. That is a **Category C** report of asserted internal motive, unsupported by any document located in this research.

447.2 The appointment

President Tinubu nominated **Professor Joash Ojo Amupitan** on **October 9, 2025**. The Senate confirmed him on **October 16, 2025**. He was sworn in at the State House, Abuja, on **October 23, 2025**.

The President told the National Council of State that Amupitan is the first person from **Kogi State** nominated to the position and that he is apolitical.

447.3 The objections

SERAP publicly called on the President to disclose the details of the selection process, on the ground that the choice would bear directly on the credibility of the 2027 elections.

The **African Democratic Congress** has demanded Amupitan's resignation, citing resurfaced social media activity from 2023 that it characterises as pro-ruling-party. ADC national publicity secretary **Bolaji Abdullahi** called the alleged commentary "a grave affront to the integrity of our electoral system."

INEC's response, recorded here with equal weight: Amupitan "does not own or operate any personal account on X" and "has at no time engaged in partisan commentary."

447.4 Evidentiary position

Documented: the vacancy, its cause, the nomination, the confirmation, the swearing-in, the demand for procedural transparency and the dispute over the chairman's prior statements.

Not documented: partisanship. The ADC's allegation rests on material this research has not examined, and the Commission denies its premise.

PART 448 — Osun State, August 15, 2026

448.1 The result

CANDIDATE	PARTY	VOTES
Ademola Adeleke (incumbent)	Accord	**511,067**
Bola Oyebamiji	APC	**444,815**

Margin: **66,252 votes**, approximately **6.9 percentage points**. Thirteen further candidates contested. By local government, Adeleke took **19 of 30**, Oyebamiji **11**.

The APC lost this election. That fact disposes of any account presenting Osun 2026 as a successful manipulation of a result. It does not dispose of anything else recorded below, and the margin was **not** a landslide.

448.2 The mobilisation apparatus

On **April 22, 2026**, a 52-member campaign council was inaugurated for the incumbent's re-election. **Davido** — the musician, and Adeleke's nephew — was appointed **Head of Youth Mobilisation** and chairman of the **Imole Youth Campaign Council**, and ran coordination teams across the state's three senatorial districts.

The strongest evidence of that apparatus's significance comes from the opposing side: an **APC youth leader** publicly named **Tinubu, Adeleke and Davido** as the three defining personalities of the election. Contemporary assessments across party lines credit the youth mobilisation as a decisive factor in the outcome.

Expressly not asserted: that the election would have been lost without it. That is a counterfactual, and no record can establish it. What is recorded is the role, the date, the structure, the margin, and the opposing party's own acknowledgment. A reader may draw the obvious inference; this dossier does not draw it for them.

448.3 The violence

The **Nigeria Police Force** documented **at least thirty politically motivated killings** in Osun State in the run-up to the election. More than thirty people died during the build-up to the August 15 poll.

Specific incidents on the record:

- an alleged **assassination attempt on the ADC governorship candidate, Hon. Najeem Salaam**, at his polling unit in Ward 4, Unit 13, Ejigbo Local Government Area, reportedly led by an individual identified as "Big Hammer"; a suspected assailant was arrested;
- the **APC publicly thanked the police for foiling an assassination attempt on its own campaign director-general**;

- in **February 2025**, a dispute over control of the state's thirty local government councils produced violent clashes between the APC and the PDP.

Voting itself was reported as largely peaceful and orderly across Osun West, with isolated violence in Ejigbo.

448.4 The Ikire arrests — recorded in full

On the eve of the election, police arrested **146 suspected political thugs** at Ikire, Irewole Local Government Area, in a joint operation by the **Intelligence Response Team** and federal investigators. The arrests were confirmed by state police spokesman **DSP Abiosun Ojelabi**.

A suspect identified as **Ibrahim** confessed on video to organising the transport of the 146 into Osun **from neighbouring states for the purpose of voting** in the election.

Arrested with them was a **serving member of the Osun State House of Assembly, Abiola Inaolaji**, representing Irewole/Isokan.

Inaolaji sits for the Accord Party — the party of the incumbent governor, and the party that won the election.

That last sentence is recorded because the alternative is indefensible. An account that reports 146 arrests and a confession to importing voters, but omits which party the arrested legislator belonged to, can be dismantled by a single search — and would take everything else in this Part down with it.

448.5 What Osun establishes and what it does not

Established: a lethal pre-election environment with more than thirty politically motivated deaths; an attack on an opposition candidate at his own polling unit; a foiled attack on a ruling-party campaign official; a mass arrest for organised voter importation implicating a legislator of the winning party; and a close result won by the opposition incumbent.

Not established: that any party leadership organised violence. This research located no documented statement by any arrested person attributing their deployment to the APC, and no such attribution is made here. The violence in the record runs in more than one direction, and so does the evidence of electoral misconduct.

PART 449 — Federal Character

Senator Ali Ndume, representing Borno South, has stated that the administration's appointments violate **section 14(3) of the 1999 Constitution**, which requires that federal appointments reflect the country's federal character, and has described the pattern as favouring the President's South West base.

The Presidency has rejected the criticism as hypocritical and biased.

The weight of this item lies in its source. Ndume is a senator of the **All Progressives Congress** — the President's own party. This is not an opposition talking point but an internal one, made publicly and repeatedly by a member of the governing party.

Not established: the underlying statistical claim. This dossier has not compiled and verified an appointment-by-region dataset, and does not adopt Ndume's characterisation as its own finding.

PART 450 — What This Part Supports, and What It Expressly Does Not

450.1 Supported by the record

1. An elected state government was suspended by presidential instrument for six months and replaced by a sole administrator, and the constitutional question remains judicially undecided.
2. Eight governors moved from opposition parties into the President's party between April 2025 and 2026, materially reducing organised opposition before the 2027 election.
3. Six of the eleven states that sued the President over the Rivers emergency are states whose governors later joined his party.
4. A new electoral commission chairman was appointed by the President in October 2025, over public demands for disclosure of the selection process and a contested allegation of prior partisanship.
5. The August 2026 Osun election took place in a lethal environment, with more than thirty politically motivated deaths, an attack on an opposition candidate, and a mass arrest for organised voter importation.
6. Criticism of the administration's appointments under section 14(3) comes from within the governing party.

450.2 Not supported by the record

1. **No coordination is established.** Nothing here shows that these events were planned as a programme.
2. **No inducement is established.** No governor is shown to have been paid, threatened or promised anything.
3. **No electoral manipulation is established.** In the one election examined, the President's party lost.
4. **No partisanship by the electoral commission is established.** The allegation is contested and its evidentiary basis was not examined here.
5. **No party is shown to have organised political violence.** The record shows violence against an opposition candidate, a foiled attack on a ruling-party official, and mass arrests implicating a legislator of the winning party.
6. **No causal claim about Osun's outcome is made.**

450.3 The defensible formulation

> Between March 2025 and August 2026 the federal executive suspended an elected state government for six months without a judicial determination of its authority to do so; the governing party absorbed eight opposition governors, including six from states that had sued the President over that suspension; a new electoral commission chairman was appointed amid demands for procedural transparency; and a closely contested state election was conducted in an environment that produced more than thirty politically motivated deaths. Each of these facts is documented. Whether they constitute a programme of consolidation, or a sequence of separate events with separate causes, is not established by the present record.

That is what can be written. It is considerably stronger than it would be with a thesis attached, because there is nothing in it to attack.

PART 451 — Open Questions and Closure Conditions

Following the standing method at Part 440: each open question is stated with the document that would settle it.

1. **The Rivers merits question.** SC/CV/329/2025 was dismissed on jurisdiction. Is any surviving challenge before any court on the substantive question of presidential power under section 305? The forty-plus filings should be traced to disposition.
2. **The plaintiff states' litigation conduct.** After their governors defected, did those six states withdraw from, or continue in, SC/CV/329/2025? The docket would show it, and the answer bears directly on Part 446.
3. **Osun 2026 aftermath.** Election-petition proceedings, the police investigation of the thirty-plus killings, the disposition of the 146 arrests and the Inaolaji case, and any charges arising from the Ejigbo attack.
4. **The 2022 comparison.** Adeleke's margin in the 2022 Osun election, to test whether the 2026 margin represents a measurable expansion of his vote. This would give Part 448.2 an empirical basis rather than a testimonial one. **Not verified in this session and therefore not stated in the body.**
5. **The Amupitan allegation.** Whether the 2023 social media material relied on by the ADC exists in verifiable form.
6. **Federal character.** A compiled, sourced appointment-by-region dataset, which would convert Ndume's assertion into a measurable claim or refute it.
7. **Fubara's movements.** The circumstances of the December 9, 2025 defection and the May 2026 departure to the NDC.

PART 452 — Evidentiary Register for Part D

PROPOSITION	PRESENT ASSESSMENT
Tinubu declared emergency rule in Rivers on March 18, 2025 under s.305	**Category A**
He suspended the elected governor, deputy and entire House of Assembly	**Category A**
Vice Admiral Ibok-Ette Ibas (rtd) was appointed Sole Administrator	**Category A**
The NBA and others disputed the constitutional power to suspend elected officials	**Documented**
More than forty legal challenges were filed; SERAP sued March 23, 2025	**Documented**
Eleven PDP states brought SC/CV/329/2025	**Category A**
Emergency lifted September 17, 2025; officials resumed September 18	**Category A**
The Supreme Court dismissed the suit 6–1 on December 15, 2025	**Category A**
The dismissal was on jurisdiction, per Justice Mohammed Idris	**Category A**

PROPOSITION	PRESENT ASSESSMENT
The Supreme Court upheld the lawfulness of the emergency rule	**No — jurisdiction only; merits undecided**
Eight governors defected to the APC from April 2025	**Documented**
Any defection was induced, purchased or coerced	**Not established; not asserted**
Six of eleven plaintiff states later had governors join the APC	**Documented fact pattern**
That overlap establishes causation	**No**
Fubara defected to the APC on December 9, 2025	**Documented**
Fubara left the APC for the NDC in May 2026	**Documented**
Yakubu's departure was a removal	**No — end of two full terms**
Amupitan nominated Oct 9, confirmed Oct 16, sworn in Oct 23, 2025	**Category A**
SERAP sought disclosure of the selection process	**Documented**
ADC alleges prior partisanship; INEC denies the premise	**Both documented; neither adopted**
Adeleke won with 511,067 votes to Oyebamiji's 444,815	**Category A**
The APC lost the Osun election	**Category A**
The margin was decisive	**No — 66,252 votes, ~6.9 points**
Davido was appointed Head of Youth Mobilisation on April 22, 2026	**Documented**
An APC youth leader named Davido among the election's three defining figures	**Documented**
The election would have been lost without Davido's mobilisation	**Counterfactual — not establishable by any record**
Police documented 30+ politically motivated killings before the poll	**Documented**
An attack on ADC candidate Najeem Salaam occurred at his polling unit	**Reported; a suspect was arrested**
The APC reported a foiled assassination attempt on its campaign DG	**Documented**
146 suspects were arrested at Ikire with a serving Assembly member	**Documented**
The arrested legislator, Abiola Inaolaji, sits for the Accord Party	**Documented**
A suspect confessed to importing the 146 from neighbouring states to vote	**Documented**
Arrested persons stated they were sent by the APC	**Not located in this research**
Senator Ali Ndume (APC) alleges s.14(3) violations in appointments	**Documented**
The underlying statistical claim has been verified	**No**

Bottom Line After Part D

The strongest item in this Part requires no interpretation at all. **On March 18, 2025 a Nigerian President suspended an elected governor, an elected deputy governor and an entire elected state legislature, and placed the state under a retired naval officer for six months.** Eleven states challenged it. The Supreme Court dismissed the challenge on December 15, 2025 — on jurisdiction, six votes to one, without deciding whether the President had the power. That question is still open, and any account claiming the Court approved the emergency rule is simply wrong.

Around that central fact sit others. Eight opposition governors joined the President's party between April 2025 and 2026. Six of them govern states that had sued him over Rivers. The governor of Rivers himself joined that party three months after being restored to the office it had removed him from — and left it again five months later. A new electoral commission chairman was appointed a little over a year before a presidential election in which the incumbent is expected to stand.

None of that is proof of a programme, and this Part does not call it one. Political movement toward power is not by itself unlawful, and the alternative explanations offered in Nigerian commentary — survival, patronage, the Wike conflict, ordinary opportunism — are neither refuted nor adopted here.

Osun cuts against the simplest version of the story and should be read carefully for that reason. The governing party lost. The margin was 66,252 votes — close, but a loss. The most substantial documented case of organised electoral misconduct in that election, the arrest of 146 imported voters at Ikire, implicates a legislator of the **winning** party, not the losing one. And the thirty-plus dead do not sort neatly by party either: an opposition candidate was attacked at his polling unit, and the governing party's own campaign director was the target of a foiled attempt.

That is why this Part is written the way it is. The temptation with this material is to arrange it into a single line pointing one way. Arranged that way it would be more satisfying and much easier to destroy. Arranged as it is — every fact dated, every actor named, every party's misconduct recorded including the winner's — it is very hard to dispute, and a reader can reach whatever conclusion the evidence supports without being told what it is.

> **Nothing above Part D has been altered.**

Part D — Source Notes

1. **Rivers emergency declaration, March 18, 2025.** Premium Times; Channels Television. https://www.premiumtimesng.com/regional/south-south-regional/781776-breaking-tinubu-declares-state-of-emergency-in-rivers-suspends-fubara-deputy.html https://www.channelstv.com/2025/03/18/breaking-tinubu-declares-state-of-emergency-in-rivers/

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1. **Fubara defection, December 9, 2025, and subsequent departure to the NDC, May 2026.** Guardian Nigeria; Nigeria Info; Channels Television. https://guardian.ng/breakingnews/fubara-defects-to-apc/ https://www.channelstv.com/2026/05/20/just-in-fubara-withdraws-from-apc-governorship-primary/

1. **INEC chairmanship.** State House releases on Yakubu's departure and Amupitan's swearing-in; SERAP; Guardian Nigeria on the ADC demand. https://statehouse.gov.ng/president-tinubu-to-inec-chairman-prof-joash-amupitan-serve-with-integrity-beyond-reproach/ https://serap-nigeria.org/2025/09/28/2027-polls-disclose-details-of-selection-process-for-new-inec-chairman-serap-urges-tinubu/ https://guardian.ng/politics/adc-demands-amupitan-resignation-over-alleged-partisanship/

1. **Osun 2026 result and campaign.** ThisDay live coverage; Arise News and SaharaReporters on Davido's appointment; Premium Times on the election's defining personalities. https://www.thisdaylive.com/2026/08/16/live-updates-osun-governorship-election-2026/ https://saharareporters.com/2026/04/21/singer-davido-appointed-youth-campaign-chief-osun-governors-re-election-bid https://www.premiumtimesng.com/news/top-news/903494-how-tinubu-adeleke-davido-emerged-as-defining-personalities-in-osun-election-apc-youth-leader.html

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1. **Ikire arrests.** ThisDay; The Eagle Online; National Accord — including the identification of Abiola Inaolaji as an Accord Party member of the Osun State House of Assembly and the confession concerning transport of the 146 from neighbouring states. https://www.thisdaylive.com/2026/08/15/osun-2026-police-arrest-lawmaker-146-suspected-thugs/ https://theeagleonline.com.ng/osun-2026-police-confirm-arrest-of-lawmaker-146-suspected-thugs/

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SUPPLEMENT XLVI — Delta's Withdrawal, the Osun Vote Comparison, and the Mobilisation Assessment

> **Scope note (added August 27, 2026):** This supplement closes two of the seven open questions recorded at Part 451 and adds an assessment expressly labelled as such.
>
> Part 451, item 2 asked whether the states whose governors defected withdrew from or continued in SC/CV/329/2025. **It is now answered for at least one state, and the answer converts the fact pattern at Part 446 from an overlap of two lists into a documented sequence within a single state.**
>
> Part 451, item 4 asked for the 2022 Osun figures to test whether the 2026 margin represents a measurable expansion. **The figures have been obtained and the comparison is set out at Part 455.**
>
> **Nothing above this line has been altered.**

PART 453 — Delta Withdrew From the Suit After Its Governor Joined the Defendant's Party

453.1 The finding

Delta State withdrew from SC/CV/329/2025 — the suit brought by eleven states challenging the President's suspension of the Rivers State government — **following the defection of Governor Sheriff Oborevwori from the PDP to the All Progressives Congress.**

The withdrawal was reported in the first days of **May 2025**, before judgment. Delta's defection had occurred in **April 2025** (Part 445.1).

453.2 Why this is materially stronger than Part 446

Part 446 recorded an overlap between two lists: six of the eleven plaintiff states later had governors join the President's party. That overlap was real but static — two sets with members in common, from which nothing followed.

This is different. In Delta the sequence occurred **within one state, in one direction, within weeks**:

SEQUENCE	EVENT
March 18, 2025	The President suspends the Rivers State government
April 2025	Delta joins ten other states in suing the President over that suspension
April 2025	Governor Oborevwori, with his predecessor Okowa, defects from the PDP to the President's party
By early May 2025	**Delta withdraws from the suit**

A state sued the President, its governor joined the President's party, and the state then left the case.

453.3 What this establishes and what it does not

Established: that at least one plaintiff state discontinued its participation in constitutional litigation against the President after its governor joined the President's party, and that contemporary reporting connected the two events directly.

Not established: that the withdrawal was a condition, a consequence or a quid pro quo of the defection. A state's participation in litigation is directed by its Attorney General under the governor's authority; a change of governing party producing a change of litigation posture is an ordinary and lawful consequence of the change itself. Nothing recovered here shows an agreement, an instruction from outside the state, or any inducement.

The correct statement is narrow and needs no embellishment:

> **Delta sued the President in April 2025, its governor joined the President's party that same month, and the state withdrew from the suit within weeks.**

453.4 The remaining plaintiff states

Whether **Enugu, Akwa Ibom, Bayelsa, Plateau and Taraba** also withdrew, or remained nominal plaintiffs through to judgment, is **not resolved by this research**. Contemporary reporting confirms that the governors of Enugu, Akwa Ibom and Bayelsa defected to the APC and that the governor of **Osun** joined the **Accord Party** — a defection, but not to the President's party, and a point that must be recorded so the pattern is not overstated.

The Supreme Court register for SC/CV/329/2025 would show each state's status at judgment. It has not been obtained.

PART 454 — Further Procedural Detail on SC/CV/329/2025

Recovered in the same run and recorded for completeness:

- The defendants were the **Attorney General of the Federation** (1st) and the **National Assembly** (2nd). The plaintiff states appeared through their respective **Attorneys General**.
- The panel was presided over by **Justice Inyang Okoro**.
- Judgment was **reserved on October 21, 2025**, after the parties adopted written addresses.
- Judgment was delivered **December 15, 2025**, six to one, with the lead judgment by **Justice Mohammed Idris**.
- The case was struck out **for want of competence**: the plaintiffs failed to establish a cause of action activating the Court's original jurisdiction.

The question the suit actually posed, in the plaintiffs' own framing, was: **what authority does the President have to suspend a democratically elected state institution and replace it with an unelected one?**

That question was not answered. Part 444.5 stands.

PART 455 — Osun 2022 and 2026 Compared

455.1 The two results

	2022	2026
Adeleke	**403,371** (PDP)	**511,067** (Accord)
APC candidate	375,027 (Oyetola)	444,815 (Oyebamiji)
Margin	**28,344**	**66,252**
Margin, points	~3.5	~6.9

455.2 What the movement actually shows

- Adeleke's vote rose by **107,696** — an increase of about **26.7 per cent**.
- The APC's vote also rose, by **69,788**, or about **18.6 per cent**.
- The margin therefore grew by **37,908 votes**, from 28,344 to 66,252 — it **more than doubled**.
- The combined vote of the two leading candidates rose from 778,398 to 955,882, an increase of about **22.8 per cent**.

The arithmetic is exact: Adeleke's gain of 107,696 minus the APC's gain of 69,788 is 37,908 — precisely the increase in the margin.

455.3 The correct reading

Both principal candidates gained substantially. This was not a collapse of the APC vote; the APC polled nearly seventy thousand more votes than in 2022 and still lost by more.

What changed is the **relative** rate of growth. In an election with materially higher participation, the incumbent's vote grew about eight percentage points faster than his opponent's, and that differential accounts for the entire increase in his margin.

455.4 Limits of the comparison

Four, and they are not formalities:

1. **Different opponent.** Oyetola in 2022 was the sitting governor; Oyebamiji in 2026 was a challenger.
2. **Different party.** Adeleke contested 2022 on the PDP platform and 2026 on Accord.
3. **Different field.** Thirteen further candidates contested in 2026.
4. **Correlation is not attribution.** Vote growth does not identify its own cause. Incumbency, the record of a first term, national political conditions, the collapse or realignment of other parties, and turnout dynamics all bear on it.

The comparison establishes that Adeleke's vote and margin expanded measurably between the two elections. It does not establish **why**.

PART 456 — The Mobilisation Assessment

> Recorded as an assessment, in Category C, and distinguished from the findings at Parts 448.2 and 455.

456.1 The documented basis

- Davido was appointed **Head of Youth Mobilisation** and chairman of the **Imole Youth Campaign Council** on **April 22, 2026**, within a 52-member campaign council, and operated coordination teams across all three senatorial districts.
- An **APC youth leader** publicly identified **Tinubu, Adeleke and Davido** as the three defining personalities of the election — an acknowledgment from the losing side.
- Assessments across party lines credit youth mobilisation as a decisive factor in the outcome.
- The margin was **66,252 votes**, and the increase in that margin over 2022 was **37,908 votes**.

456.2 The assessment

> **On these figures it is conceivable that, without the youth-mobilisation effort Davido led, the All Progressives Congress rather than Ademola Adeleke would today govern Osun State.**
>
> A margin of 66,252 in a contest of some 956,000 votes is not large, and the entire expansion of that margin since 2022 amounts to 37,908 votes — a quantity within the plausible reach of a dedicated turnout operation aimed at a single demographic.

456.3 The status of that sentence

It is a statement of **possibility**, not of fact, and it is recorded as **Category C**.

No record can establish what would have happened in an election that was not held. The proposition is not falsifiable, cannot be entered in an evidentiary register as established, and this dossier does not assert it as a finding. It is offered as an assessment a reader may weigh against the figures at Part 455, which are documented and which the reader can check.

The distinction is preserved deliberately. Part 448.2 records what Davido did. Part 455 records what the votes did. Part 456 records what may follow from both, labelled as inference and confined to the conditional.

PART 457 — Register and Remaining Open Questions

PROPOSITION	PRESENT ASSESSMENT
Delta State withdrew from SC/CV/329/2025	**Documented**
The withdrawal followed Governor Oborevwori's defection to the APC	**Documented as sequence and so reported contemporaneously**
The withdrawal was a condition or consequence of any agreement	**Not established; not asserted**
Enugu, Akwa Ibom, Bayelsa, Plateau and Taraba also withdrew	**Not established — Supreme Court register required**
The Osun governor defected to the APC	**No — to the Accord Party**
Justice Inyang Okoro presided; judgment reserved October 21, 2025	**Documented**
Judgment delivered December 15, 2025, 6–1, struck out for want of competence	**Documented**
The constitutional question was decided	**No — Part 444.5 stands**
Adeleke 2022: 403,371; Oyetola: 375,027; margin 28,344	**Documented**
Adeleke 2026: 511,067; Oyebamiji: 444,815; margin 66,252	**Documented**
Adeleke's vote grew 26.7%; the APC's grew 18.6%	**Arithmetic on documented figures**
The margin more than doubled, by 37,908 votes	**Arithmetic on documented figures**
The APC vote collapsed	**No — it rose by 69,788**
The vote growth is attributable to the youth-mobilisation effort	**Not established — correlation only**
Without Davido's mobilisation the APC might have won Osun	**Category C assessment; a counterfactual, not establishable**

Still open from Part 451: the merits question and the fate of the forty-plus Rivers filings (item 1); the status of the five remaining plaintiff states at judgment (item 2, now partly answered); the Osun aftermath — petitions, the investigation of the thirty-plus killings, the disposition of the 146 arrests and the Inaolaji case (item 3); the Amupitan allegation (item 5); a verified appointment-by-region dataset (item 6); and the circumstances of Fubara's two party changes (item 7).

Bottom Line After Supplement XLVI

Two questions were put and both returned answers, one of them larger than the question.

Delta sued the President in April 2025 over the suspension of another state's elected government. That same month its governor joined the President's party. Within weeks, Delta withdrew from the case. That is no longer an overlap between two lists. It is a sequence inside one state, dated, and reported at the time as connected. It still does not establish an agreement, and this dossier does not claim one — but it is the sharpest single item in Part D after Rivers itself, and it was not visible before today.

The Osun comparison is more sobering than the simple story would have it. The APC's vote did not collapse; it rose by nearly seventy thousand. Adeleke's rose by more — by about a hundred and eight thousand — and that differential is, to the vote, the whole of his increased margin. An election in which both sides gained and the winner gained faster is a story about mobilisation on both sides, not about one side falling apart.

And on that basis the assessment at Part 456 can stand as what it is: on a margin of 66,252, of which 37,908 is new since 2022, it is **conceivable** that without the youth operation Davido led, Osun would today be governed by the APC. That sentence is a possibility, it is labelled a possibility, and it sits beside the numbers that a reader can check for themselves.

That is the furthest the record goes, and it is far enough.

> **Nothing above Supplement XLVI has been altered.**

Supplement XLVI — Source Notes

1. **Delta's withdrawal from SC/CV/329/2025 following Governor Oborevwori's defection.** Naija News, May 5, 2025. https://www.naijanews.com/2025/05/05/setback-for-pdp-govs-as-delta-withdraw-suit-challenging-rivers-state-of-emergency/

1. **SC/CV/329/2025 — parties, panel, reserved judgment, disposition.** Premium Times; BusinessDay; TheCable; AllAfrica. https://www.premiumtimesng.com/news/headlines/843243-rivers-emergency-rule-supreme-court-strikes-out-pdp-states-suit-backs-tinubu.html https://www.thecable.ng/supreme-court-reserves-judgment-in-pdp-governors-suit-over-rivers-emergency-rule/ https://allafrica.com/stories/202512150343.html

1. **Filing of the suit by eleven states.** Nigerian Eye, April 2025. https://www.nigerianeye.com/2025/04/11-pdp-governors-file-suit-at-scourt.html

1. **Osun 2022 result — Adeleke 403,371, Oyetola 375,027, margin 28,344.** ICIR; Legit.ng; 2022 Osun State gubernatorial election record. https://www.icirnigeria.org/breaking-inec-declares-adeleke-winner-of-osun-governorship-election/ https://www.legit.ng/politics/1724626-how-adeleke-defeated-apcs-oyetola-win-2022-osun-governorship-election/

1. **Osun 2026 result — Adeleke 511,067, Oyebamiji 444,815.** Premium Times declaration report. https://www.premiumtimesng.com/news/top-news/903305-updated-osundecides2026-inec-declares-accords-ademola-adeleke-winner-of-governorship-election.html

1. **Davido's campaign role.** Arise News; SaharaReporters; Premium Times on the election's defining personalities. Cited in full at Part D, source note 8.

SUPPLEMENT XLVII — Correction to Part 444.5, the Fubara Sequence, and the Federal Character Figures

> **Scope note (added August 27, 2026):** This supplement closes the remaining questions opened at Part 451 and corrects a statement made earlier in this same session at Part 444.5.
>
> Two of its findings cut against propositions recorded in Part D. **Part 458 corrects this dossier's own characterisation of the Supreme Court's December 2025 decision. Part 461 records official figures that substantially weaken the federal character criticism recorded at Part 449.** Both are set out at the same length and in the same place as the propositions they qualify, in accordance with the rule adopted at Supplement XLI, Part 414.1.
>
> **Nothing above this line has been altered.**

PART 458 — Correction: What the Supreme Court Actually Said About Section 305

458.1 What Part 444.5 stated

Part 444.5, written earlier today, recorded that the suit was dismissed on jurisdiction rather than merits, that the Supreme Court "did not hold that the President may suspend an elected governor," that the constitutional question "remains judicially unresolved," and that "any account claiming the Court approved the emergency rule is simply wrong."

458.2 What the decision contains

The case is **Attorney General of Adamawa State & Ors. v Attorney General of the Federation & Anor.**, **SC/CV/329/2025**, decided **December 15, 2025**, six to one.

The **binding ratio is jurisdictional**. The Court struck the suit out for want of jurisdiction, finding that proper parties and a justiciable dispute were absent: **none of the plaintiff states was Rivers State**, and none had demonstrated concrete legal injury. That part of Part 444.5 stands and is confirmed.

But the Court did not stop there. Although striking the suit out, it made substantive pronouncements on section 305, holding that

> "a proclamation of a state of emergency issued pursuant to section 305 … including consequential measures such as the temporary suspension of elected state institutions is constitutionally permissible"

where grounded in the constitutional conditions, approved by a National Assembly supermajority, and implemented temporarily and proportionately.

The Court also stated that emergency authority is

> "neither unbounded nor self-executing"

but is "constitutionally mediated through institutional safeguards, including legislative approval … the temporary and proportionate character of the measures adopted."

These pronouncements are **obiter dicta**. The suit was disposed of before any adjudication on the merits, so they are not binding ratio.

458.3 The correction

Two statements at Part 444.5 require adjustment.

"Remains judicially unresolved" is accurate as to **binding authority** and incomplete as to the record. No binding holding decides whether a President may suspend an elected state executive and legislature. But it is misleading to imply the Court was silent on the question. It addressed it directly, and indicated that such suspension is constitutionally permissible subject to conditions.

"Simply wrong" is too strong and is withdrawn. An account stating that the Supreme Court approved the emergency rule misstates the ratio and elevates obiter to holding — but it is not baseless, because the Court's obiter does point that way.

458.4 The corrected formulation

> The Supreme Court struck out the eleven states' challenge on jurisdictional grounds and made no binding determination on the President's power under section 305. In obiter, however, it indicated that a proclamation under section 305 — including the temporary suspension of elected state institutions — is constitutionally permissible where the constitutional conditions are met, the National Assembly approves by

> supermajority, and the measures are temporary and proportionate. It emphasised that the power is neither unbounded nor self-executing. **No binding precedent yet governs the question, but the Court's indication is not neutral.**

458.5 Recorded as a correction-history entry

This is the second self-correction of the session, after Supplement XL's withdrawal of Supplement VI's reading. The error here was mine and it was made in the direction of the dossier's own thesis — a statement that made the emergency rule look more legally exposed than the record supports. That is the direction in which errors are least likely to be caught by a sympathetic reader, and most likely to be caught by a hostile one.

PART 459 — Further Rivers Litigation Detail

Recovered in the same run and recorded for completeness:

- On **March 29, 2025**, a court summoned President Tinubu, Senate President **Godswill Akpabio**, the Central Bank of Nigeria and others in connection with the emergency rule.
- A **separate suit** challenging the suspension of the Rivers governor was **dismissed** by another court during 2025, independently of the Supreme Court proceeding.
- The Supreme Court panel was presided over by **Justice Inyang Okoro**; judgment was reserved on **October 21, 2025** and delivered on **December 15, 2025**, with the lead judgment by **Justice Mohammed Idris**.

Source-error flag. At least one account describes the Sole Administrator, **Ibok-Ette Ibas**, as an "Air Vice Marshal." He is a retired **Vice Admiral** and former Chief of Naval Staff. Accounts giving an air-force rank are wrong on a checkable fact and should not be relied upon.

Still open: the disposition of the forty-plus filings recorded at Part 444.2, and whether any surviving action puts the substantive section 305 question before a court in a posture capable of producing binding authority.

PART 460 — The Fubara Sequence in Detail

460.1 The December 2025 chronology

DATE	EVENT
December 5, 2025	Rivers Assembly Speaker **Martin Amaewhule** and seventeen others leave the PDP for the APC
December 9, 2025	**Governor Fubara** announces his own defection to the APC, four days later
December 15, 2025	The Supreme Court strikes out the challenge to the emergency rule
January 2026	Reported impeachment conflict between the APC and the Rivers Assembly concerning Fubara and his deputy
May 20, 2026	Fubara withdraws from the APC governorship primary
May 2026	Fubara leaves the APC for the **Nigeria Democratic Congress**

460.2 The reported reconciliation terms

Reporting attributed to sources close to the Presidency states that during **Tinubu-brokered talks** that ended the first Rivers impeachment crisis in late 2023, Fubara agreed **not to seek a second term**, and that his relationship with the Presidency and the APC deteriorated after he was said to have breached those terms.

Classification: Category C. This is an unsourced account of the contents of a private political settlement, attributed to anonymous presidential sources. No document, minute or party record supporting it has been located. It is recorded because it is the explanation most widely offered in Nigerian reporting for what followed, and because it would, if true, describe a negotiated undertaking by an elected governor not to seek re-election — but it is not established.

460.3 What the sequence supports

The APC leadership is reported to have withheld an official reception for Fubara after his defection because he lacked the backing of **Nyesom Wike**, the former governor and serving federal minister said to retain control of the Rivers party structure. Fubara subsequently lost the party's ticket, withdrew from the primary, and left.

Read together with Part 446.2, this materially weakens any reading of the Rivers sequence as a straightforward capture. **Fubara's move into the President's party did not secure him the party's nomination, and he left within five months.** Whatever the December 2025 defection was, it did not deliver him a second term.

PART 461 — The Federal Character Figures Cut Against Part 449

461.1 The official data

The **Federal Character Commission** released compiled figures in **October 2025** on the distribution of federal appointments under the present administration:

ZONE	POSITIONS	SHARE
North-Central	139	**19.5%**
South-West	132	**18.5%**
North-East	105	14.7%
South-South	91	12.8%
South-East	88	12.4%

Aggregated: **North 56.3%, South 43.7%.**

For ministerial appointments specifically, the South-West holds **eleven ministers, 22.4 per cent** — the second-largest zonal share. Among permanent secretaries, the South-East and South-West hold **14.6 per cent each**.

461.2 The effect on Part 449

Part 449 recorded Senator **Ali Ndume**'s assertion that the administration's appointments violate section 14(3) and favour the President's South West base, and noted that the weight of the criticism lay in its source — a senator of the governing party.

On the Commission's own figures, the central factual claim does not hold as stated. The South-West is not the largest recipient zone; North-Central is. The North as a whole receives a clear majority of federal appointments. A claim that appointments favour the South West above all others is not supported by the only compiled dataset located in this research.

461.3 What survives of the criticism

Three qualifications, and they are real:

1. **The source is interested.** The Federal Character Commission is a federal body whose chairman has publicly described the administration's appointments as fair and inclusive. Its figures are not those of a neutral auditor.
2. **Counts are not weights.** A zone's share of total positions does not measure the seniority or power of those positions. The South-West's 22.4 per cent of ministers against 18.5 per cent of all appointments is a real differential, and the most consequential offices are not captured by a headcount.
3. **The comparator is unstated.** Whether 18.5 per cent is proportionate depends on the population and state-count baseline against which section 14(3) is measured, and this dossier has not established that baseline.

461.4 The corrected position

> The compiled official figures do not support the proposition that federal appointments under this administration disproportionately favour the South West. They show the North receiving 56.3 per cent of appointments and North-Central as the largest single zone. The criticism recorded at Part 449 survives only in its narrower forms — the weighting of senior offices, and the absence of an independent audit — and this dossier does not adopt its broader form.

PART 462 — Osun Aftermath

462.1 The Ikire seizure

A detail not recorded at Part 448.4: **no fewer than 200 Permanent Voter Cards were recovered** from the residence raided at Ikire, alongside the 146 arrests and the arrest of Accord Assembly member **Abiola Inaolaji**.

Possession of 200 PVCs belonging to other persons is a materially more specific indicator of planned electoral fraud than the arrests alone, and it belongs in any account of that incident.

462.2 Post-election legal posture

The APC stated after the declaration that it was **studying the results** and would explore all constitutional avenues. **No formal petition by the APC or by Bola Oyebamiji has been confirmed** in the material located in this research. Adeleke publicly extended an olive branch.

462.3 Still unresolved

- Whether a petition was filed within the statutory period.
- The disposition of the 146 arrests and of the case against Inaolaji: charges, arraignment, outcome.
- The status of the police investigation into the thirty-plus politically motivated killings.
- Any charges arising from the attack on ADC candidate **Najeem Salaam** at Ejigbo.

None of these has been established. The arrests of August 14–15, 2026 are, on the present record, **arrests only** — and this dossier records no allegation of guilt against any arrested person, including the legislator.

PART 463 — Closing Register for Part D

PROPOSITION	PRESENT ASSESSMENT
SC/CV/329/2025 is *AG Adamawa State & Ors v AG Federation & Anor*	**Established**
The binding ratio was jurisdictional; no merits adjudication	**Established**
The Court said nothing about section 305	**No — corrected at Part 458**
The Court held, in obiter, that temporary suspension of elected state institutions is constitutionally permissible subject to conditions	**Established as obiter**
Binding precedent now governs the question	**No**
"Any account saying the Court approved the emergency rule is simply wrong"	**Withdrawn as too strong — Part 458.3**
Ibok-Ette Ibas is a retired Vice Admiral, not an Air Vice Marshal	**Established; contrary accounts are wrong**
Speaker Amaewhule and 17 others defected on December 5, 2025	**Documented**
Fubara defected four days later, December 9, 2025	**Documented**
Fubara agreed in 2023 not to seek a second term	**Category C — anonymous presidential sources; no document located**
Fubara's defection secured him the APC nomination	**No — he lost the ticket and left the party by May 2026**
FCC October 2025 figures: North 56.3%, South 43.7%	**Documented official data**
North-Central is the largest zone at 19.5%; South-West second at 18.5%	**Documented official data**
Appointments disproportionately favour the South West	**Not supported by the compiled official figures**
The FCC is a neutral auditor	**No — interested body; its chairman defends the record**
200 Permanent Voter Cards were recovered in the Ikire raid	**Documented**
A formal APC election petition in Osun has been filed	**Not established**
Any arrested person in Osun has been convicted of anything	**No — arrests only; no allegation of guilt made here**

Bottom Line After Supplement XLVII

Part D is now complete, and completing it cost two of its propositions.

The first correction is mine. Earlier today I wrote that the Supreme Court had left the section 305 question untouched and that any account saying otherwise was simply wrong. The binding ratio is indeed jurisdictional — that part holds. But the Court went on to say, in obiter, that a proclamation under section 305 including the temporary suspension of elected state institutions is constitutionally permissible where the conditions are met, the National Assembly approves by supermajority, and the measures stay temporary and proportionate. No binding precedent governs the question. The Court's indication, however, is not neutral, and my earlier formulation made the emergency rule look more legally exposed than the record supports.

The second correction goes to Part 449. The Federal Character Commission's own October 2025 figures show the North receiving 56.3 per cent of federal appointments and North-Central, not the South West, as the largest single zone. Senator Ndume's criticism, which Part 449 recorded on the strength of its coming from within the governing party, is not supported in its broad form by the only compiled dataset located. What survives is narrower: the weighting of senior offices, where the South-West's 22.4 per cent of ministers exceeds its 18.5 per cent of appointments overall, and the absence of any independent audit.

Two smaller things also cut against the simple story. Fubara's defection to the President's party **did not work for him** — he lost the ticket to Wike's camp, withdrew from the primary and left for another party within five months. And the Osun arrests remain arrests: no charge, no arraignment, no conviction has been established against anyone, including the Accord legislator found with 200 voter cards.

What survives all of that is still substantial, and it is stated at Part 450.3. An elected state government was suspended for six months by presidential instrument and no court has bindingly ruled on whether that was lawful. Eight opposition governors joined the President's party. Delta sued the President, its governor defected, and the state withdrew from the case within weeks. A closely contested state election produced more than thirty politically motivated deaths.

Those facts did not need the two propositions this supplement removed, which is the reason for removing them. A chapter that keeps only what it can defend is shorter than one that keeps everything, and considerably harder to answer.

> **Nothing above Supplement XLVII has been altered.**

Supplement XLVII — Source Notes

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1. **Separate dismissed suit and the March 29, 2025 summons.** Premium Times; Naija News. https://www.premiumtimesng.com/news/top-news/825309-emergency-rule-court-dismisses-suit-challenging-tinubus-suspension-of-rivers-governor.html https://www.naijanews.com/2025/03/29/rivers-emergency-rule-court-summons-tinubu-akpabio-cbn-others/

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1. **Reported reconciliation terms and loss of APC backing.** BusinessDay. Treated as Category C. https://businessday.ng/politics/article/how-fubara-lost-tinubu-apc-backing-in-rivers-power-battle/

1. **Federal Character Commission figures, October 2025.** Leadership; Legit.ng; Premium Times on the Commission chairman's defence of the record. https://leadership.ng/north-gets-56-of-tinubus-appointments-character-commission-boss/ https://www.legit.ng/politics/1679324-fcc-breakdown-tinubus-appointments-north-leads-56/ https://www.premiumtimesng.com/news/top-news/828053-tinubus-appointments-fair-inclusive-says-federal-character-commission-chairman.html

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1. **APC post-election posture.** Information Nigeria; Politico Nigeria. https://www.informationng.com/2026/08/well-challenge-adelekes-re-election-in-court-but-were-studying-osun-poll-pollsults-apc.html https://www.politico.ng/2026/08/17/osun-poll-victory-adeleke-extends-olive-branch-as-apc-considers-tribunal-challenge/

PART 464 — Arithmetic Note Correcting Part 461.1

An arithmetic check performed immediately after Part 461 was written exposes an error in it.

The zonal shares recorded at Part 461.1 — North-Central 19.5%, South-West 18.5%, North-East 14.7%, South-South 12.8%, South-East 12.4% — account for only **77.9 per cent** of appointments. The three southern zones sum to **43.7 per cent**, matching the reported southern aggregate exactly, which confirms the southern figures. The northern zones as listed sum to only **34.2 per cent** against a reported northern aggregate of **56.3 per cent**.

A residual of 22.1 per cent is unaccounted for in the source, and on the reported North/South split it must fall within the North — presumptively the **North-West**, alone or together with the Federal Capital Territory.

If that residual is the North-West, then **the North-West, not North-Central, is the largest single zone**, and the statement at Part 461.2 that "North-Central is the largest recipient zone" is **wrong**.

Correction. Part 461.2 should read: on the Commission's figures the South-West is not the largest recipient zone, and at least one northern zone — probably the North-West at approximately 22.1 per cent — exceeds it. The substantive conclusion at Part 461.4 is unaffected and is if anything strengthened: the compiled official figures do not support the proposition that appointments disproportionately favour the South West.

Closure condition. The Federal Character Commission's October 2025 compilation in full, showing all six zones and the FCT, would settle the residual. The secondary reporting located in this research enumerates five zones and omits the sixth.

SECTION E

PUBLIC FINANCE, OVERSIGHT AND THE ELECTORAL COMMISSION

2021 – 2026

What the national auditor found and what happened next. Unremitted revenue, an unpublished forensic audit, an investigation that produced nothing in thirty-one months, and a dispute over the identity behind an account bearing the electoral chairman's name.

PART E — PUBLIC FINANCE, OVERSIGHT AND THE ELECTORAL COMMISSION

SUPPLEMENT XLVIII — The Audited Record, the Unenforced Judgment, and the INEC Chairmanship

> **Scope note (added August 27, 2026):** This Part concerns the documented condition of Nigerian public finance and oversight, and one contested question about the head of the electoral commission. Like Part D, it is **wholly separate** from the 1993 Chicago complex recorded in Parts 1–442 and must not be merged with it.
>
> **On method.** This Part was assembled primary-record-first: reports of the Auditor-General of the Federation, proceedings of the House Public Accounts Committee, EFCC charge sheets and recoveries, and judgments obtained in litigation by the Socio-Economic Rights and Accountability Project. Public forum material was **not** used to generate any proposition in Parts 466–471.
>
> That decision is methodological, not squeamish. On an anonymous forum, repetition is the cheapest commodity available and users quote one another verbatim; ten posts carrying one rumour are one rumour, not ten sources. This dossier has already paid for that lesson once, in the sixty-eight thousand words recorded at Part 435. The discipline established at Parts 241, 372, 395 and 413 applies here without exception.
>
> **Part 472 records where forum material does belong** — as the object of study rather than the evidence for it.
>
> **A warning about numbers.** The largest figures in Nigerian accountability reporting are routinely misstated, and Part 466.3 shows in detail how the best-known of them is misstated. This Part corrects several such figures against the audits they come from, including where the correction reduces the apparent scandal.
>
> **Nothing above this line has been altered.**

PART 465 — What This Part Uses, and What It Refuses

465.1 Sources relied on

- **The Auditor-General of the Federation** — a constitutional office reporting to the National Assembly.
- **The House of Representatives Public Accounts Committee** — proceedings, directives and sworn appearances.
- **The Economic and Financial Crimes Commission** — charges filed, recoveries stated, persons declared wanted.
- **Judgments and filings** in accountability litigation, principally that of SERAP.

465.2 Sources refused as evidence

Anonymous forum claims, syndicated opinion columns presented as reporting, and aggregate figures that cannot be traced to an audit line.

465.3 A worked example of why

A single search round conducted for this Part returned the figure **"$214 billion missing"** from six separate outlets. It reads as convergence.

It is one opinion column by one author, syndicated six times.

That is how apparent corroboration is manufactured without anyone intending it, and it happens faster and less visibly on a forum than in the press.

PART 466 — The Auditor-General's Findings, and How the Headline Figure Is Misreported

466.1 The 2021 report

The Auditor-General's report for the financial year ended **31 December 2021**, covering **28 audits**, identified financial infractions across federal ministries, departments and agencies totalling **₦3.403 trillion**.

466.2 The composition

ITEM	AMOUNT
Failure by eight agencies to recover outstanding government revenue	**₦2.902 trillion**
— of which **Nigerian Bulk Electricity Trading Plc** alone	**₦2.896 trillion**
Payments for unexecuted jobs and contracts	₦167.6 billion
Irregular payments	₦115.8 billion

ITEM	AMOUNT
Irregularities in the award of contracts	₦7.4 billion
Non-remittance of deductions	₦11.6 billion
Non-deduction of taxes	₦2.6 billion
Under-deduction of taxes	₦129.3 million

466.3 The correction that most reporting omits

Roughly 85 per cent of the ₦3.403 trillion headline is a single line: uncollected receivables at one electricity trading company.

₦2.896 trillion of the total is money Nigerian Bulk Electricity Trading Plc failed to **recover** — debts owed *to* a public company that it did not collect. That is a serious governance failure with real fiscal consequences. It is **not** money diverted, stolen or unaccounted for, and describing it as "missing" is wrong.

Strip that single line out and the remainder is approximately **₦507 billion** across all other findings — of which the categories most suggestive of misappropriation, namely payments for unexecuted contracts, irregular payments and contract-award irregularities, total about **₦291 billion**.

₦291 billion is not a small number. But it is two orders of magnitude away from the figure that circulates.

This dossier states the smaller number because the smaller number is the one that survives contact with the audit, and because an accountability record that inflates is an accountability record that can be dismissed.

466.4 The Auditor-General has said as much

The office has previously and publicly rejected "missing funds" framing applied to its own findings, stating on an earlier occasion that a widely reported figure of **₦4.97 trillion was not missing from the federation account**.

When the auditor who produced the figure says the figure does not mean what reporting says it means, that correction belongs in the record.

466.5 What remains, undiminished

Across audit reports from **2017 to 2022**, the Auditor-General flagged unsupported expenditure, unremitted taxes, unauthorised payments and statutory liabilities never recovered. A separate audit finding records that an **NNPC official approved ₦3.4 billion in suspicious payments without the authorisation of the Group Managing Director**.

The pattern the audits establish is not principally one of vanished cash. It is one of **an audit function that reports, and an enforcement chain that does not act** — which is the subject of Part 470.

PART 467 — Unremitted Revenue and the Deductions Question

467.1 The July 2026 proceedings

The **House Public Accounts Committee** held an investigative hearing in **July 2026** at which the **Accountant-General of the Federation, Shamseldeen Babatunde Ogunjimi**, appeared.

The Committee directed the Office of the Accountant-General to produce a full breakdown of outstanding sums owed to the federal government in unremitted operating surplus and other revenue by the **Central Bank of Nigeria**, the **Nigerian National Petroleum Company Limited** and other agencies.

467.2 The Central Bank figure

The CBN is stated to owe approximately **₦5.3 trillion** in unremitted operating surplus, having allegedly failed to comply with the requirement to remit **70 per cent** of its operating surplus, despite repeated recovery efforts by the Committee.

Classification. This is a figure asserted in a parliamentary proceeding and attributed to the Accountant-General's office. It is not an adjudicated liability, and the CBN's own position on it has not been recorded in the material located here.

467.3 The deductions allegation — the more serious item

The Committee also sought explanations for the alleged withdrawal of **₦15 billion from the account of the Universal Basic Education Commission**, and for similar deductions from the accounts of other agencies, **by the Office of the Accountant-General itself**.

UBEC and other agencies have complained to the Committee that funds appropriated for their statutory functions were deducted by the OAGF and applied to unrelated government expenditure.

This allegation is different in kind from a failure to remit. It concerns **the custodian of federal accounts moving appropriated funds away from the purposes for which the National Assembly appropriated them** — which, if established, is an appropriation question, not an administrative one. It has not been established.

467.4 Two further referrals

- The Committee on **Host Communities** was directed to investigate oil and gas companies over alleged failure to remit **3 per cent of annual operating expenditure**.
- The House resolved to investigate alleged **non-declaration and non-remittance of proceeds from the sale of Liquefied Natural Gas equity** to NNPCL.

PART 468 — The Humanitarian Ministry: Two Ministers, Two Arcs, One Unpublished Report

> The Ministry of Humanitarian Affairs is treated here at length because it is the rare case in which the documentary record is complete enough to follow from allegation to enforcement — and to show precisely where the chain breaks.

468.1 The first arc: Sadiya Umar Farouq

Sadiya Umar Farouq served as Minister of Humanitarian Affairs, Disaster Management and Social Development under President Buhari.

STAGE	RECORD
Sum at issue	**₦37,170,855,753.44** allegedly laundered by ministry officials
January 2024	Detained by the EFCC for questioning
Same period	**Halima Shehu**, national coordinator and chief executive of the **National Social Investment Programme Agency**, arrested and released on reporting conditions; she had run the Conditional Cash Transfer Programme
Recovery	The EFCC states it has recovered **over ₦30 billion** of the sum
Prosecution	A **21-count charge** including criminal conspiracy, criminal breach of trust, abuse of office and diversion of public funds
May 2026	**The EFCC declared Sadiya Umar Farouq wanted**

A former federal minister being declared wanted by the anti-corruption commission is not a routine event, and the sum recovered — over ₦30 billion — is itself a documented fact about the scale of what was taken.

468.2 The second arc: Betta Edu

Betta Edu, her successor under President Tinubu, was **suspended in January 2024** after a memo surfaced in which she directed the Accountant-General of the Federation to transfer **₦585 million to a private account**.

President Tinubu directed the EFCC to investigate all financial transactions of the ministry. The Commission placed **50 bank accounts** under investigation and recovered, in the course of the ministry probe, **₦32.7 billion and US$445,000**.

468.3 Where the chain breaks

As of May 2026 — some two years and four months after the suspension — the findings of the Betta Edu investigation have not been published.

The EFCC has stated that it **has not cleared anyone** involved in the ministry probe. A coalition of civil society organisations issued a five-day ultimatum demanding publication of the outcome.

There is, on the located record, **no charge, no arraignment, no clearance and no published finding**. A minister was suspended over a documented instruction to move ₦585 million to a private account, an investigation was ordered by the President himself, tens of billions were recovered from the ministry, and the result has never been made public in either direction.

That is the finding. Not that she is guilty — nothing here supports that, and no allegation of guilt is made — but that the accountability process opened at the highest level has produced no public disposition in more than two years.

PART 469 — The NDDC Forensic Audit and the Judgment That Was Not Obeyed

469.1 The audit

A forensic audit of the **Niger Delta Development Commission** covering its financial activities from **2000 to 2019** was submitted to the federal government on **2 September 2021**.

According to SERAP, the audit documents alleged embezzlement of **over ₦6 trillion** and identifies **more than 13,000 abandoned projects** across the nine oil-producing states.

469.2 The judgment

On **10 November 2025**, a court ordered the Attorney-General and the President **to publish and make available to the public the NDDC forensic audit report**, and to name those indicted in it.

469.3 The non-compliance

By **14 December 2025** — roughly five weeks later — SERAP was threatening **contempt proceedings against the Attorney-General of the Federation, Lateef Fagbemi**, over failure to enforce the judgment.

Separately, SERAP and others took the government to the **ECOWAS Court** over the failure to publish the report.

469.4 Why this is the sharpest item in Part E

Every other finding in this Part concerns a failure that can be characterised as administrative, contested, or awaiting process.

This one is different. **A court ordered the government to publish an audit. The government did not.** The audit had by then been in the government's possession for more than four years, across two administrations.

That is not an allegation about anyone's conduct in office. It is a documented failure to comply with a judicial order concerning a document the public was held entitled to see.

469.5 The associated litigation

MATTER	SUM	STATUS
31 MDAs — payments to contractors for phantom projects	**₦167 billion**	SERAP action
NNPCL — missing oil money, **FHC/L/MSC/553/2025**, mandamus	**₦500 billion**	Federal High Court, Lagos
NNPCL — funds for refinery repairs	**₦825 billion and US$2.5 billion**	SERAP action

A separate matter of principle: in response to a Freedom of Information request, **NNPCL contended through its lawyers that the FOI Act does not apply to it.**

That contention, if sustained, would place the largest single source of federal revenue outside the statutory transparency regime. Its resolution matters more than any individual sum listed above.

PART 470 — Does the Oversight Machinery Work?

The material in Parts 466–469 supports a specific conclusion, and it is not the one usually drawn.

The detection function works. The Auditor-General audits and reports. The Public Accounts Committee summons and questions, and the Accountant-General appears. The EFCC investigates, recovers substantial sums, files charges, and declares a former minister wanted. Civil society litigates and, in the NDDC matter, wins.

The disposition function does not.

- Audit findings from 2017 to 2022 are reported and are not shown to have produced enforcement.
- A ministry investigation ordered by the President in January 2024 has produced no published outcome by May 2026.
- A forensic audit delivered in September 2021 remained unpublished more than four years later, and a court order to publish it was not complied with.
- A ₦5.3 trillion remittance shortfall is pursued by a parliamentary committee "despite repeated efforts."

The Nigerian accountability problem visible in this record is therefore **not primarily a shortage of information**. The information is produced, and much of it is produced by the state's own institutions.

What is missing is consequence.

PART 471 — The INEC Chairmanship: The X-Account Dispute

> This section supersedes nothing at Part 447, which remains accurate as far as it goes. It records material that Part 447 did not contain.

471.1 The allegation

An X account under the handle **@joashamupitan** carried posts supportive of the All Progressives Congress and of Bola Tinubu during the **2023** election period — approximately two years before the appointment as INEC chairman.

Two posts are specifically documented:

- a reply to a post of **18 March 2023** by then APC National Youth Leader **Dayo Israel**, celebrating the flipping of an "Igbo-dominated" polling unit in Lagos to the APC, answered with **"victory is sure"**;
- on **25 April 2023**, the single word **"Asiwaju"** in reply to a post celebrating Tinubu's reception at Abuja airport.

After the posts surfaced, the handle was changed to **@Sundayvibe00**, locked, and labelled a parody account.

471.2 The technical attribution

The fact-checking organisation **FactCheckHub** compared the account's masked two-factor-authentication recovery hints against publicly available contact details for Amupitan and found close similarity:

- telephone **0803\|**099**
- email **am\|**an@unijos.edu.ng**
- email **am\|**nj@yahoo.com**

The first of those is on the domain of **his own employer**, the University of Jos.

The fact-check was careful about its own limits, stating expressly:

> "Establishing ownership requires platform-level data such as login history, IP addresses, and device records, which are not publicly accessible."

It concluded that it had established a connection between Amupitan's online information and the details used to open the account, but **stopped short of definitive proof**, and noted that conclusions drawn by AI tools "cannot be treated as definitive evidence."

471.3 INEC's forensic response

INEC states that Amupitan **does not own or operate any personal account on X** and has never engaged in partisan commentary.

Its forensic examination concluded that the account and the viral posts were products of **digital manipulation and impersonation**, resting on a **timestamp analysis** finding that alleged **2026** replies were posted **thirteen minutes before the original posts they purported to answer** — "physically impossible on any digital platform."

INEC has forwarded its findings to security agencies.

471.4 The distinction that resolves the apparent conflict — and that no account examined here draws

These two findings are not in conflict, because they concern different objects.

	OBJECT	FINDING
INEC forensic	The **2026** viral posts	Fabricated — replies predate originals by 13 minutes
FactCheckHub	**Account ownership**, and one verified **2023** post	Recovery hints match Amupitan's known contact details; ownership not proven

Both can be true simultaneously. Fabricated material may have been circulated in 2026 *and* the underlying account may have been genuine in 2023. A demonstration that the 2026 posts are impossible does not address the 2023 posts, and it does not address who opened the account.

It is also worth noting that INEC's denial is framed in the **present tense** — that he "does not own or operate" an account — which is not a statement about 2023.

This distinction is the analytical core of the matter, and both camps have blurred it: critics treat the recovery-hint match as proof of ownership, and defenders treat the timestamp finding as clearance of everything.

471.5 What would settle it

Platform-level data: account creation date, login history, IP addresses, device records, and the full recovery details unmasked. **Neither side has published any of it**, and no independent body has examined the account.

The **Movement for Credible Elections** has demanded precisely this — an impartial panel of judicial officers, digital forensic experts and civil society representatives. None has been constituted.

471.6 The separate academic allegation

Solomon Dalung, former Minister of Sports, alleged in a Trust TV interview that Amupitan, while Dean of the Faculty of Law at the University of Jos, manipulated academic results and victimised students — specifically that the results of **sixteen students in the 2009/2010 LL.B class** were traded in favour of "special students."

The **Faculty of Law issued a formal rejoinder** describing the claims as entirely unfounded.

No document supporting the allegation has been located, and the dossier records it as a **contested public allegation only**, not as a finding.

471.7 Who has called for resignation

- the **African Democratic Congress**, through national publicity secretary **Bolaji Abdullahi**, who called the matter "a grave affront to the integrity of our electoral system";
- **ActionAid Nigeria**;
- the **Movement for Credible Elections**, comprising **Femi Falana**, **Oby Ezekwesili**, **Pat Utomi**, **Usman Bugaje**, **Ayuba Wabba**, **Bilikisu Magoro** and **Nkoyo Toyo**;
- ADC federal lawmakers.

Against: **INEC rejected the calls**; the Northern branch of the Christian Association of Nigeria and other clerics rejected demands for his removal; the UNIJOS Faculty of Law defended him on the academic allegation.

471.8 A cross-reference within this dossier

Femi Falana appears at **Part 13.1** of this dossier as the lawyer who represented Bola Tinubu before the Lagos State House of Assembly committee investigating his declarations in **1999**.

Twenty-seven years later, he is among those publicly demanding the resignation of the electoral commission chairman appointed by that same man.

The dossier draws no inference from this. It is recorded because a document of this length owes its reader the connection when the same name appears in two places twenty-seven years apart.

471.9 Status as at the date of this supplement

Amupitan remains INEC chairman. He presided over the Osun State governorship election and declared the commission's situation room closed on **16 August 2026**. No Senate proceeding, panel or removal action has been established. In April 2026 the Guardian reported that "odds favour Amupitan's imminent ouster"; four months later he is in office.

471.10 What is and is not established

Established: that an account bearing his name carried pro-APC posts in 2023; that its recovery hints match his known contact details including an email on his employer's domain; that the handle was renamed and relabelled after discovery; that INEC's forensic examination found the 2026 material fabricated; that a broad and senior coalition has demanded his resignation; and that he remains in office having conducted a state election.

Not established: that he owned or operated the account; that he authored the 2023 posts; that he has acted partisanly in office; and anything whatever concerning financial impropriety, of which **no allegation appears in any source located in this research**.

PART 472 — Perception Against the Record

Public suspicion of official corruption in Nigeria is intense, widespread and continuously expressed in open forums. That is itself a documentable social fact and it is not to be dismissed.

It is recorded here as an object, not as evidence.

The distinction matters in both directions. Forum discussion cannot establish that any official did anything. But the **gap between what the documented record contains and what citizens believe it contains** is a real and reportable phenomenon, and Parts 466–470 suggest a mechanism for it: the state produces detailed findings of financial irregularity through its own audit and enforcement

institutions, and then does not dispose of them. Where investigations are opened at presidential direction and produce no published outcome for years, and where a court order to publish an audit goes unobeyed, public belief will fill the space that official silence leaves.

That is a finding about **institutional communication**, not about anyone's guilt — and it is the only role forum material plays in this Part.

PART 473 — Open Questions and Closure Conditions

Stated in the form required by Part 440.

1. **The Betta Edu file.** The EFCC's investigation report, or a charge, or a formal clearance. Closure condition: any published disposition. **Outstanding since January 2024.**
2. **The NDDC forensic audit.** The report itself, and the list of persons indicted. Closure condition: compliance with the judgment of 10 November 2025, or the outcome of the threatened contempt proceedings.
3. **The CBN operating-surplus liability.** The Accountant-General's breakdown directed by the Public Accounts Committee, and the CBN's own accounting position.
4. **The OAGF deductions.** Whether ₦15 billion was withdrawn from UBEC's account and on what authority; whether the National Assembly's appropriation was thereby altered administratively.
5. **The NNPCL FOI question.** A judicial determination whether the Freedom of Information Act binds NNPCL.
6. **The Amupitan account.** Platform-level data — creation date, login history, IP and device records — or an independent forensic panel of the kind the Movement for Credible Elections has demanded.
7. **The 2023 posts specifically.** Whether any examination has addressed the 2023 material as distinct from the 2026 fabrications. On the record located here, **none has**.
8. **The Auditor-General's enforcement trail.** What happened to the findings of the 2017–2022 reports: which produced recovery, which produced prosecution, which produced nothing.

PART 474 — Evidentiary Register for Part E

PROPOSITION	PRESENT ASSESSMENT
The Auditor-General's 2021 report identified ₦3.403tn in infractions across 28 audits	**Documented**
₦2.896tn of that is uncollected receivables at NBET alone	**Documented**
"₦3.4 trillion missing" is an accurate description of the finding	**No — approximately 85% is uncollected revenue, not diverted funds**
The residue after NBET is approximately ₦507bn, of which ~₦291bn is in categories suggestive of misappropriation	**Arithmetic on documented figures**
The Auditor-General has publicly rejected "missing funds" framing of its findings	**Documented**
An NNPC official approved ₦3.4bn in suspicious payments without GMD authorisation	**Documented in an audit report**
The Accountant-General appeared before the PAC in July 2026	**Documented**
The CBN is stated to owe ~₦5.3tn in unremitted operating surplus	**Asserted in parliamentary proceedings; not adjudicated**
₦15bn was withdrawn from UBEC's account by the OAGF	**Alleged before the PAC; not established**
Sadiya Umar Farouq faces a 21-count charge and was declared wanted in May 2026	**Documented**
The EFCC recovered over ₦30bn of the ₦37.17bn at issue	**Stated by the EFCC**
Betta Edu was suspended in January 2024 over a ₦585m memo	**Documented**
The EFCC recovered ₦32.7bn and $445,000 in the ministry probe	**Stated by the EFCC**
The Betta Edu investigation findings have been published	**No — unpublished as at May 2026**
Betta Edu has been cleared	**No — the EFCC states no one has been cleared**
Betta Edu has been charged or convicted	**No**
The NDDC forensic audit alleges over ₦6tn and 13,000+ abandoned projects	**SERAP's characterisation of an unpublished report**
A court ordered publication of the NDDC audit on 10 November 2025	**Documented**

PROPOSITION	PRESENT ASSESSMENT
The judgment was complied with	**No — contempt threatened five weeks later**
NNPCL has contended that the FOI Act does not apply to it	**Documented litigation position**
Nigeria's oversight institutions fail to detect financial irregularity	**No — detection functions; disposition does not**
An X account bearing Amupitan's name carried pro-APC posts in 2023	**Documented**
Its recovery hints match his known phone and emails, including a UNIJOS address	**Documented by FactCheckHub, with stated limits**
Account ownership is proven	**No — platform-level data required and unpublished**
INEC's forensic finding disproves the 2023 posts	**No — it addresses the 2026 material only**
The 2026 viral posts were fabricated	**INEC forensic finding; timestamp impossibility**
Both findings can be true simultaneously	**Yes — Part 471.4**
Any independent panel has examined the account	**No**
Amupitan has been accused of financial impropriety	**No — no such allegation located**
Amupitan remains in office	**Yes — conducted the Osun election, August 16, 2026**

Bottom Line After Part E

Nigeria's accountability record does not fail for want of information. That is the finding this Part is built around, and it runs against the shape of most reporting on the subject.

The Auditor-General audits and publishes. The Public Accounts Committee summons the Accountant-General and puts questions to him on the record. The EFCC investigates, recovers ₦30 billion here and ₦32.7 billion there, files a twenty-one-count charge and declares a former minister wanted. Civil society sues and, in November 2025, obtains a court order compelling the government to publish a forensic audit of ₦6 trillion in alleged embezzlement.

Then the chain stops.

The audit findings of 2017 to 2022 sit there. The investigation the President personally ordered into his own minister in January 2024 has produced, twenty-eight months later, no charge, no clearance and no published finding — and the EFCC's only public word on it is that nobody has been cleared. The NDDC audit, delivered in September 2021, was still unpublished when a court ordered its release in November 2025, and five weeks after that order SERAP was preparing contempt proceedings because it still had not been published.

A state that investigates and then does not conclude produces a specific result: the public stops waiting for conclusions and starts assuming them. That is the mechanism recorded at Part 472, and it is why forum suspicion — which this Part refuses to use as evidence — is nonetheless worth understanding as a symptom.

This Part also does something less comfortable. It takes the most-cited figure in Nigerian accountability reporting, ₦3.4 trillion, and shows that roughly eighty-five per cent of it is one electricity company's uncollected debts. The real residue is around ₦291 billion in categories that actually suggest misappropriation. That is a grave number. It is not the number in the headlines, and a record that repeats the headline number can be dismissed by anyone who reads the audit.

On the electoral commission, the honest position is narrower than either camp's. An account bearing the chairman's name posted in support of the ruling party in 2023, and its recovery details match his own — including an email on his university's domain. INEC's forensic examination shows that the material which went viral in 2026 was fabricated, and the timestamp evidence for that is strong. **Both of those things can be true**, and no examination located here has addressed the 2023 posts at all. The only thing that would settle it is platform data that neither side has produced, and the independent panel that has been demanded has not been constituted.

He remains in office, and he ran the Osun election three weeks ago.

> **Nothing above Part E has been altered.**

Part E — Source Notes

1. **Auditor-General of the Federation, report for the year ended 31 December 2021.** Composition of the ₦3.403tn figure and the NBET component. SaharaReporters; BusinessDay analysis of the annual report. https://saharareporters.com/2025/01/29/nigerian-government-agencies-failed-account-n35trillion-2021-report

https://businessday.ng/backpage/article/auditor-generals-annual-report-nigerias-biggest-joke-on-fraud/

1. **Auditor-General's rejection of "missing funds" framing.** Premium Times. https://www.premiumtimesng.com/news/more-news/480157-n4-97-trillion-not-missing-from-federation-account-auditor-general.html

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1. **Sadiya Umar Farouq — ₦37.17bn, detention, NSIPA/Halima Shehu, 21-count charge, declared wanted May 2026.** AllAfrica; Peoples Gazette; SaharaReporters; TheCable. https://allafrica.com/stories/202401080387.html https://saharareporters.com/2026/05/09/breaking-efcc-declares-buharis-humanitarian-affairs-minister-sadiya-farouq-wanted

1. **Betta Edu — suspension, ₦585m memo, EFCC probe, recoveries, unpublished findings.** TheCable; OCCRP; Al Jazeera; Daily Trust; ThisDay. https://www.thecable.ng/breaking-tinubu-suspends-betta-edu-as-humanitarian-affairs-minister/ https://www.occrp.org/en/news/nigerian-poverty-alleviation-minister-suspended-on-corruption-charges https://dailytrust.com/humanitarian-ministry-fraud-weve-not-cleared-betta-edu-says-efcc/ https://www.thisdaylive.com/2026/05/29/coalition-urges-efcc-to-make-public-corruption-cases-against-betta-edu/

1. **NDDC forensic audit, the 10 November 2025 judgment and the threatened contempt proceedings.** Vanguard; SERAP. https://www.vanguardngr.com/2025/11/n6trn-court-orders-tinubu-govt-to-publish-nddc-forensic-audit-report-name-those-indicted/ https://serap-nigeria.org/2025/12/14/n6tn-nddc-scandal-serap-threatens-contempt-suit-against-agf-fagbemi-over-failure-to-enforce-judgment/

1. **SERAP litigation — 31 MDAs/₦167bn, NNPCL FHC/L/MSC/553/2025, refinery funds, ECOWAS Court, NNPCL's FOI contention.** SERAP; Premium Times; Vanguard. https://serap-nigeria.org/2025/07/13/serap-sues-nnpcl-over-failure-to-account-for-missing-n825bn-2-5bn-meant-for-refinery-repairs/ https://www.premiumtimesng.com/news/top-news/853617-serap-sues-nnpcl-over-failure-to-account-for-missing-oil-money.html https://serap-nigeria.org/2025/07/20/missing-n6trn-serap-others-take-tinubu-govt-to-ecowas-court-over-failure-to-publish-nddc-report/

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1. **The 2023 posts and the Kperogi analysis.** Tribune Online; TheNiche; The Whistler. https://tribuneonlineng.com/amupitans-past-tweets-show-an-apc-sympathiser/ https://thenicheng.com/inec-chairman-amupitans-old-pro-tinubu-x-posts-resurface-adc-others-demand-resignation/

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1. **The Dalung allegation and the UNIJOS rejoinder.** ThisDay; Gazelle News. https://www.thisdaylive.com/2026/04/21/unijos-law-faculty-refutes-dalungs-allegations-against-inec-chair-amupitan/

1. **Status as at August 2026.** Channels Television — Osun situation room closed, 16 August 2026. https://www.channelstv.com/2026/08/16/osun-election-inec-chairman-amupitan-declares-situation-room-closed/

SUPPLEMENT XLIX — The Primary Documents Behind Part E

> **Scope note (added August 27, 2026):** Part E was assembled from reporting of primary records. This supplement replaces that reporting with the records themselves wherever they could be reached, and records precisely where they could not.
>
> Four results. The **Auditor-General's annual reports are publicly downloadable** and are identified here by name, year and URL, so that every audit figure in Part 466 can be checked by any reader against the document rather than against an account of it. The **NDDC judgment** is now identified by court, judge, suit number and verbatim orders. The **Osun election** acquires an observational dataset from a civil society monitoring mission, which is methodologically superior to every press account used at Part 448 — and party-neutral. And the Auditor-General's most recent report yields a **police audit** not previously recorded here.
>
> This supplement follows the standing rule at Part 440: documents are located and published, not purchased or requested under our own name.
>
> **Nothing above this line has been altered.**

PART 475 — The Auditor-General's Reports Are Public Documents

475.1 What was located

The Office of the Auditor-General of the Federation publishes its annual reports on non-compliance directly. Located and confirmed downloadable during this run:

REPORT	FILE
2016 Annual Report	`2016_Annual_Report.pdf`
2017 Audit Report	`2017-Audit-Report.pdf`
2019 Annual Report on Non-compliance	`2019_Annual_Report_Non compliance-compressed.pdf`
2020 Non-compliance Report	`NON_COMPLIANCE_2020_AUDITOR_GENERAL_REPORT.pdf`
2021 Annual Report on Non-compliance, Vol. I	`2021_NON_COMPLIANCE_VOL_1-compressed.pdf`
2021 Annual Report on Non-compliance, Vol. II	`2021_NON_COMPLIANCE_VOL_II_compressed.pdf`
2022 Non-compliance Report	`2022_AuGF_Non-compliance_updated_16-08-2025.pdf`
2023 Annual Audit Report, Vols. 1 and 2	`AuGF_ANNUAL_AUDIT_REPORT_2023_VOL_1.pdf`, `VOL_2.pdf`
2024 Annual Report, Vols. 1 and 2	`AuGF_Annual_Report_2024_Vol_1.pdf`, `Vol_2.pdf`
Report on FGN Consolidated Financial Statements 2019	via the office's document manager

All are served from **oaugf.ng**.

475.2 What this changes for Part 466

Part 466 cites the ₦3.403 trillion figure and its composition through reporting. The document those reports describe is **"2021 Annual Report on Non-compliance (Vol. I)"** — a title confirmed from the file's own running header during this run.

Part 466's figures should therefore now be read as attributable to a **named, dated, publicly downloadable report of a constitutional office**, and any reader who doubts the composition — in particular the finding at Part 466.3 that roughly 85 per cent of the headline is uncollected receivables at a single company — can obtain the report and check it.

475.3 The limitation, stated plainly

The reports are image scans without a text layer. The 2021 Vol. I file is approximately 228 MB and the 2022 file approximately 424 MB; text extraction across both yields only running headers and page numbers.

The internal figures therefore **could not be verified line by line in this research**. Part 466's composition remains as reported, now anchored to an identified primary document rather than confirmed from within it.

Closure condition: OCR of the 2021 Vol. I report, or the corresponding tables from Vol. II, which would allow the NBET line and the category totals to be quoted directly from the audit.

475.4 Preservation

Both downloaded files were hashed and their SHA-256 digests recorded in the session evidence manifest. The files themselves were not retained locally, at a combined 683 MB. The URLs and hashes are sufficient for any reader to obtain and verify identical copies.

PART 476 — The NDDC Judgment, Precisely

Part 469 recorded the judgment through reporting. It can now be identified in full.

476.1 The case

Suit number	**FHC/ABJ/CS/1360/2021**
Court	Federal High Court, Abuja
Judge	Hon. Justice **Gladys Olotu**
Judgment delivered	**Monday, 10 November 2025**
Applicant	SERAP

Note the filing year. The suit number carries **2021**. SERAP sued in the year the audit was delivered and obtained judgment **four years later**.

476.2 The orders, verbatim

> "AN ORDER OF MANDAMUS is hereby made directing and compelling the 1st Respondent to direct the Attorney General of the Federation and Minister of Justice to widely publish the names of those indicted in the alleged misappropriation of over N6, Trillion Naira in the running of the Niger Delta Development Commission (NDDC) between 2000 and 2019, as documented in the submitted Forensic Audit Report."

> "AN ORDER OF MANDAMUS is hereby made directing and compelling the 1st Respondent to publish and make available to the public the Forensic Audit Report on the Niger Delta Development Commission (NDDC) submitted to him on September 2, 2021"

476.3 Two precisions to Part 469

The number of abandoned projects is 13,777, not "more than 13,000." Part 469.1 should be read with that figure.

The court set no compliance deadline. SERAP wrote to the President on **22 November 2025** urging immediate compliance; by **14 December 2025** it was threatening contempt proceedings against the Attorney-General.

476.4 What the precision adds

Part 469 already recorded the sharpest item in Part E: a court ordered publication and the government did not comply. That now has a court, a named judge, a suit number and the operative language of two orders of mandamus.

The orders are unusually specific. They do not merely require release of a document; **the first compels publication of the names of those indicted in it.** Non-compliance therefore withholds not just an audit but an identification of persons a forensic audit indicted — which is a materially different thing to be withholding.

PART 477 — The Osun Election: An Observational Dataset

> This is the most significant single upgrade in this supplement. Part 448.3 and Part 462 rested on press accounts of violence. There is a monitoring dataset.

477.1 The source

A petition dated **15 August 2026** — the day of the election — signed by SERAP Deputy Director **Kolawole Oluwadare**, addressed to INEC, the EFCC and the ICPC, drawing on observation by the **Nigeria Civil Society Situation Room**.

477.2 The observed record, across 726 polling units

CATEGORY	CASES
Vote trading	**103**
Ballot exposure	**85**
Security incidents — thuggery, attacks on electoral officials, voter intimidation	**38**
Campaigning at polling units	**38**
Voter obstruction	**31**

CATEGORY	CASES
Inducement of officials	**28**
Voter impersonation	**14**
Multiple voting	**12**
Official misconduct	**7**

A specific instance recorded: the distribution of "Jollof rice and drinks at a polling unit in Isokan Local Government Area."

477.3 Why this is better evidence than anything at Part 448.3

Three reasons.

It is systematic. 726 polling units were observed and incidents were counted by category. That is a sample with a denominator, not a collection of the incidents dramatic enough to be reported.

It is contemporaneous. The petition is dated the day of the poll.

It is party-neutral. SERAP's petition **names no political party and no individual**, referring generically to "political actors and private individuals or organisations."

That neutrality is not a weakness of the document; it is what makes it usable. The observation mission counted conduct without assigning it, which means the figures cannot be recruited by either side.

477.4 What it establishes

Established: that organised electoral misconduct in the Osun election was not anecdotal. Vote trading was observed at 103 points and security incidents at 38 across a 726-unit sample — a rate of roughly one observed vote-trading incident for every seven polling units observed.

Not established: who was responsible. The dataset does not attribute, and this dossier does not attribute on its behalf.

477.5 The relief sought

SERAP asked INEC, the EFCC and the ICPC to commence a joint investigation; to trace proceeds and preserve **banking, telecommunications and CCTV evidence**; to arrest and prosecute offenders; to publish findings; and to

> "invite and facilitate independent regional and international assessment through the African Union (AU), ECOWAS, the African Commission on Human and Peoples' Rights and relevant UN human-rights mechanisms."

Whether any of that occurred is added to the open questions at Part 473.

477.6 Effect on Part 448.5

Part 448.5 concluded that misconduct in Osun ran in more than one direction and that no party leadership was shown to have organised violence. **The observational data neither contradicts nor confirms that**, because it does not attribute. It does substantially raise the established *scale* of misconduct, and it does so from a source with no stake in which party benefited.

PART 478 — The Police Audit: ₦6.79 Billion and 42 Firearms

Not previously recorded anywhere in this dossier.

478.1 The source

The **Annual Report of the Auditor-General of the Federation published 9 September 2025**, as set out in a SERAP letter to the President dated **1 August 2026**.

478.2 The financial finding

Over **₦6.79 billion** in funds described as missing, diverted or misapplied, implicating the **Nigeria Police Force**, the **Federal Ministry of Police Affairs**, the **FCT Police Command**, and named contractors and companies. The period covered is **2020–2022**, principally 2022.

478.3 The finding that is not financial

The same audit records:

- **42 firearms — AK-47 rifles and pistols — together with 737 rounds of live ammunition, booked out and never returned**

- **9 AK-47 rifles used without authorisation**
- **24 unaccounted exhibits**
- obsolete firearms held in insecure storage

478.4 Why this belongs in the dossier

Every other finding in Part E concerns money. This one concerns **weapons that a state audit says left police custody and did not come back**, in a country where Part D records more than thirty politically motivated killings around a single state election.

This dossier draws **no connection whatever** between the two facts, and none is implied. They are recorded in the same Part because they come from the same body of state audit, and because an accountability record that reports missing money while omitting missing rifles from the same audit is incomplete.

478.5 The demand and the naming

SERAP asked the Attorney-General, the Inspector-General of Police and the anti-corruption agencies to investigate, prosecute and effect "full recovery" of the funds, firearms and ammunition **within seven days**.

The letter identifies the serving Inspector-General of Police, **Olatunji Rilwan Disu**, as its addressee for action. **No allegation of personal wrongdoing against him appears in the material located here**, and none is made. The audit period substantially predates the current appointment.

PART 479 — Evidentiary Register for Supplement XLIX

PROPOSITION	PRESENT ASSESSMENT
The Auditor-General's annual reports 2016–2024 are publicly downloadable at oaugf.ng	**Established**
The 2021 report is titled "2021 Annual Report on Non-compliance (Vol. I)"	**Established from the file itself**
The internal figures were verified line by line from the report	**No — image scan, no text layer, no OCR available**
Part 466's composition therefore rests on reporting anchored to an identified primary document	**Correct characterisation**
The NDDC suit number is FHC/ABJ/CS/1360/2021	**Established**
Judgment: Federal High Court Abuja, Hon. Justice Gladys Olotu, 10 November 2025	**Established**
The judgment date recorded at Part 469.2 was correct	**Confirmed**
Two orders of mandamus were made, including publication of the names of those indicted	**Established, quoted verbatim**
The number of abandoned projects is 13,777	**Established — precision on Part 469.1**
The court set a compliance deadline	**No — none in the judgment; SERAP urged immediate compliance on 22 November 2025**
SERAP's Osun petition is dated 15 August 2026 and signed by Kolawole Oluwadare	**Established**
726 polling units were observed	**Established**
103 vote-trading cases and 38 security incidents were recorded	**Established**
The dataset attributes conduct to any party	**No — expressly party-neutral**
Electoral misconduct in Osun was anecdotal rather than systematic	**No — the observational record is systematic**
The Auditor-General's report of 9 September 2025 records over ₦6.79bn missing, diverted or misapplied in policing bodies	**Established via SERAP's citation of the report**
42 firearms and 737 rounds were booked out and never returned	**Established via the same citation**
Any connection is drawn between missing police firearms and election violence	**No — expressly not**
Any allegation is made against IGP Olatunji Rilwan Disu	**No**

Bottom Line After Supplement XLIX

Part E was written from reporting about documents. This supplement puts the documents underneath it.

The Auditor-General's annual reports — 2016 through 2024 — are not confidential, leaked or hard to find. They sit on the office's own website and can be downloaded by anyone. That is worth stating plainly, because the persistent framing of Nigerian public finance as a hidden matter is contradicted by the fact that the audits are published, named, dated and free. What is not published is what happened next.

The NDDC matter is now fully identified: **FHC/ABJ/CS/1360/2021**, Federal High Court Abuja, before **Justice Gladys Olotu**, judgment on **10 November 2025**, two orders of mandamus. SERAP filed in 2021 and waited four years for the judgment. The government then did not comply with it. And the first of the two orders is sharper than Part 469 conveyed: it compels publication not merely of the audit, but **of the names of those the audit indicted**.

The Osun finding is the one that changes a chapter. Part 448 recorded violence from press accounts. There is a monitoring dataset: **726 polling units observed, 103 cases of vote trading, 85 of ballot exposure, 38 security incidents, 38 instances of campaigning at polling units**. Roughly one observed vote-trading incident for every seven polling units. That is systematic misconduct, established by a mission with a denominator rather than a headline — and it names **no party**, which is exactly why it can be relied on.

And the most recent audit yields something no other item in this dossier does: **42 firearms and 737 rounds of live ammunition booked out of police custody and never returned.** It is recorded because it is in the same audit as the money, and because leaving it out would be a choice about what counts as an accountability failure.

No inference is drawn from it, and none should be. The discipline that has made every other finding in this dossier hold is the discipline of leaving the obvious sentence unwritten.

> **Nothing above Supplement XLIX has been altered.**

Supplement XLIX — Source Notes

1. **Office of the Auditor-General of the Federation — annual reports on non-compliance.** Publicly downloadable; 2021 Vol. I and 2022 retrieved, hashed and recorded in the session evidence manifest. Both are image scans without a text layer. https://oaugf.ng/images/Reports/2021_NON_COMPLIANCE_VOL_1-compressed.pdf https://oaugf.ng/images/Reports/2021_NON_COMPLIANCE_VOL_II_compressed.pdf https://oaugf.ng/images/Reports/2022_AuGF_Non-compliance_updated_16-08-2025.pdf https://www.oaugf.ng/images/downloads/AuGF_Annual_Report_2024_Vol_1.pdf

1. **NDDC judgment — FHC/ABJ/CS/1360/2021, Federal High Court Abuja, Hon. Justice Gladys Olotu, 10 November 2025.** Orders of mandamus quoted verbatim; 13,777 abandoned projects; audit submitted 2 September 2021; SERAP letter to the President 22 November 2025. https://serap-nigeria.org/2025/11/23/n6trn-court-orders-tinubu-govt-to-publish-nddc-forensic-audit-report-name-those-indicted/

1. **SERAP petition on the Osun election, 15 August 2026,** signed by Deputy Director Kolawole Oluwadare, drawing on Nigeria Civil Society Situation Room observation across 726 polling units. https://serap-nigeria.org/2026/08/16/osun-election-serap-urges-inec-efcc-icpc-to-probe-vote-buying-violence-calls-for-regional-un-scrutiny/

1. **SERAP letter of 1 August 2026 on the police audit,** citing the Auditor-General's annual report published 9 September 2025: ₦6.79bn, 42 firearms, 737 rounds, 9 unauthorised AK-47s, 24 unaccounted exhibits. https://serap-nigeria.org/2026/08/02/probe-alleged-%e2%82%a66-79-billion-police-funds-scandal-recover-missing-firearms-serap-tells-tinubu/

1. **Further SERAP actions of August 2026, recorded as monitoring leads:** the 11 August pre-election warning to INEC on political violence in Osun, and the 23 August demand that INEC publish political donation limits and party finances ahead of 2027.

SUPPLEMENT L — The Corporate Register Sweep: Mawi Located, and Abeeb Holdings in Default

> **Scope note (added August 27, 2026):** This supplement applies two capabilities to questions this dossier has carried open since Supplement II.
>
> The first is the Corporate Affairs Commission public search interface reconstructed at Part 421, used here for the first time on entities other than Compass. It locates **Mawi International Limited** — the company whose ₦2.5 million overdraft Bola Tinubu personally guaranteed, and whose corporate particulars Part 11.4 has sought since August 2026.
>
> The second is the UK Companies House register, queried directly for **Abeeb Holdings Limited**, the Gibraltar entity in which Tinubu is the registered beneficial owner. Part 15 has listed its filing history as an open question. The register answers it — and discloses a current statutory default.
>
> Both searches were anonymous, free and conducted without an account, and therefore fall outside the acquisition rule at Part 440.1.
>
> **Nothing above this line has been altered.**

PART 480 — Mawi International Limited Located

480.1 The record

FIELD	VALUE RETURNED BY THE CAC SEARCH SERVICE
`approvedName`	**MAWI INTERNATIONAL LTD**
`rcNumber`	**109969**
`companyRegistrationDate`	**1988-03-03**
`companyId`	**274865**
`classificationName`	COMPANY
`status`	**STRUCK OFF**

480.2 What Part 11.4 asked

Part 11.4 listed five unresolved questions about Mawi International Limited, beginning with its shareholders and directors in 1991–1993 and its registered address and business activity. None had been answered.

The company is now identified by registration number, incorporation date and internal registry key.

480.3 The chronological fit

Mawi International Ltd was registered on **3 March 1988**.

I.M.B. Securities commenced its action over the ₦2.5 million overdraft on **26 November 1992** (Part 11.1), naming Mawi as first defendant and Tinubu as third defendant and personal guarantor.

The company therefore existed for approximately **four years and nine months** before the action was brought — a normal commercial chronology, and consistent with the Supreme Court record.

480.4 Identity caveat, stated because it matters

This is a strong match, not a proven identity. The CAC service returns a company of the same name, in the right jurisdiction, incorporated at a plausible date. It does not confirm that RC 109969 is the Mawi International Limited named in **SC.32/2001**.

Nigerian company names recur. Confirmation requires the RC number to appear in the court record, or the company file to show the ₦2.5 million I.M.B. facility, the guarantee, or Tinubu among its officers.

Closure condition: the certified CAC file for RC 109969, or a page of the Supreme Court record carrying the company's registration number.

480.5 Registry-derived officer data

A CAC-derived commercial platform carries an officer record for RC 109969 listing **Edache Victor Ojobi**, **Nubuti Thomas** and **Ojobi Edache**, with a registered address of **9A W/Ibrahim Street, Victoria Island, Lagos**.

Bola Tinubu does not appear in it.

Three cautions apply, and they are the same ones recorded at Part 414.2. The roles attached to those names — "Accountancy," "Trustee secretary," "Presenter" — are not standard directorships of a Nigerian limited company, which suggests either later filings or imperfect field mapping. The platform's coverage of long-struck-off companies is characteristically thin. And the same page carries identifiers belonging to other entities, so not every field on it is attributable to RC 109969.

The absence of Tinubu from this dataset is recorded, and no weight is placed on it. He was sued as a **guarantor**, not as a shareholder or director — Part 11.1 is explicit that the Supreme Court described him as one of the personal guarantors of the facility. A guarantor need never appear in a company's officer register at all.

480.6 The new identifier

9A W/Ibrahim Street, Victoria Island, Lagos enters the dossier for the first time. If RC 109969 is the right company, that is Mawi's registered address, and it is a search key for other entities and filings.

PART 481 — Byords Dated, and a 1989 Proximity

The CAC service also returns the second Agbele company recorded at Part 415:

FIELD	VALUE
`approvedName`	**BYORDS INVESTMENTS LIMITED**
`rcNumber`	**124835**
`companyRegistrationDate`	**1989-01-27**
`companyId`	**289606**
`status`	INACTIVE

481.1 The proximity

COMPANY	REGISTERED	RC
Byords Investments Limited	**27 January 1989**	124835
Compass Finance & Investment Company Limited	**22 May 1989**	131287

Two companies, both naming Abiodun Agbele as a director on the registry-derived record, incorporated in Lagos within under four months of each other in 1989.

481.2 What that does and does not mean

It establishes that Agbele's Nigerian corporate activity in 1989 was not a single isolated entry. It says nothing whatever about what either company did, and it does not connect Byords to Tinubu, to the Citibank accounts, or to the 1993 forfeiture. Part 415.3 already recorded that nothing so connects it, and this supplement does not alter that.

The 1989 dating is nonetheless useful: it places both incorporations in the year **before** the November 1990 controlled purchase and roughly a year before the First Heritage account was opened in December 1989.

PART 482 — Abeeb Holdings Limited: The Official UK Record

Part 15 recorded Abeeb Holdings from investigative reporting and a single register entry. The register itself has now been queried directly.

482.1 The entity

FIELD	COMPANIES HOUSE RECORD
Name	**ABEEB HOLDINGS LIMITED**
UK overseas entity number	**OE016088**
Company status	**Registered**
Company type	Overseas entity

FIELD	COMPANIES HOUSE RECORD
Registered on the UK register	**21 January 2023**
Incorporated in	**GIBRALTAR**
Gibraltar registration number	**51250**
Legal form	Limited Company
Overseas entity address	**28 Irish Town, Gibraltar, GX11 1AA**
Correspondence address	Flat 9, 96–100 New Cavendish Street, London, W1M 7FA

Two of these are new to this dossier. The Gibraltar address at 28 Irish Town has not previously been recorded. Nor has the UK registration date.

482.2 The registration date

21 January 2023.

The Nigerian presidential election was held on **25 February 2023**. The registration of the overseas entity on the UK register therefore fell approximately five weeks before the election.

No inference is drawn from that. The Register of Overseas Entities was created by the Economic Crime (Transparency and Enforcement) Act 2022 with a transitional registration deadline falling in the same period, and tens of thousands of entities registered in that window for that reason. The date is recorded because it is a fact about the filing, not because it implies anything about its timing.

482.3 The filing history in full

FILING	CONTENT	DATE FILED
OE01	Registration	**21 January 2023**
OE02	Update statement made on **20 January 2024 — no change**	22 February 2024
OE02	Update statement made on **20 January 2025 — no change**	20 January 2025

482.4 Why the "no change" statements matter

Part 15.2 recorded Tinubu's beneficial ownership entry with a "notified on" date of **20 April 1994**, and Part 15.2 cautioned that this field should not be read as an acquisition date.

The filing history adds something that caution did not anticipate. The beneficial ownership recorded on the UK register was **affirmatively re-stated as unchanged on 20 January 2024 and again on 20 January 2025**.

These are not passive historical entries. Under the overseas-entities regime an update statement is a positive declaration to the registrar about the current state of beneficial ownership.

The most recent such declaration was made on 20 January 2025 — nineteen months into the presidency.

PART 483 — The Entity Is in Statutory Default

483.1 The register's own warning

The Companies House overview page for OE016088 carries, at the date of this supplement, the following:

> **Warning — Annual statement overdue**
>
> **Next statement date: 20 January 2026**
>
> **due by 3 February 2026**

483.2 The fact

The update statement due by **3 February 2026** has not been filed.

As at **27 August 2026**, that filing is **more than six months overdue**, and Companies House records the entity as in default of its annual updating duty.

483.3 The regime, described carefully

Registered overseas entities are subject to a continuing statutory duty under the **Economic Crime (Transparency and Enforcement) Act 2022** to file an annual update statement confirming or correcting their beneficial ownership information. The purpose of the regime is to keep the register of who ultimately owns UK property current.

Non-compliance carries consequences under that Act, and a registration that is not up to date can affect an entity's ability to deal with registered land.

This dossier does not state what consequences have or have not followed here. No enforcement action, penalty, restriction or correspondence concerning OE016088 has been located, and none is asserted. What is recorded is the register's own status: overdue.

483.4 Why this belongs in the dossier

Every other financial entry in Part 15 concerns what happened decades ago and rests on investigative reporting or a single historical register field.

This is different in three ways. It is **current** — the default is running today. It is **official** — it is the UK registrar's own published status, not a characterisation by anyone. And it is **verifiable in thirty seconds** by any reader who opens the page.

It also carries a plain implication that requires no interpretation: **the UK register's record of who beneficially owns this entity has not been confirmed as current since January 2025.**

483.5 What is not established

That the beneficial ownership has changed. That anyone has done anything unlawful. That the default is deliberate rather than administrative. That any UK property interest is affected.

Overseas entities miss filing deadlines routinely and for mundane reasons, and a lapsed statement is not evidence of anything beyond itself.

PART 484 — Register and Open Questions

PROPOSITION	PRESENT ASSESSMENT
A company named MAWI INTERNATIONAL LTD exists at RC 109969, registered 3 March 1988, struck off	**Category A — CAC search service**
RC 109969 is the Mawi International Limited of SC.32/2001	**Strong match; not proven**
Tinubu appears among RC 109969's registry-derived officers	**No — and no weight placed on this; he was sued as guarantor, not officer**
Mawi's registered address is 9A W/Ibrahim Street, Victoria Island, Lagos	**Registry-derived; subject to the identity caveat**
Byords Investments Limited, RC 124835, was registered 27 January 1989	**Category A — CAC search service**
Byords and Compass were incorporated within four months of each other in 1989	**Established**
Byords connects to Tinubu or to the forfeiture	**No — Part 415.3 unchanged**
Abeeb Holdings Limited is OE016088, registered on the UK register 21 January 2023	**Category A — Companies House**
Gibraltar registration number 51250; overseas entity address 28 Irish Town, Gibraltar	**Category A — confirms and extends Part 15.1**
Update statements were filed for 20 January 2024 and 20 January 2025, both "no change"	**Category A**
Beneficial ownership was therefore affirmatively re-stated during the presidency	**Established**
The statement due by 3 February 2026 has been filed	**No — Companies House records it as overdue**
The entity is currently in default of its annual updating duty	**Category A — the register's own status**
Any enforcement action has followed	**Not established; none located**
The default indicates a change in beneficial ownership	**No**
The default indicates wrongdoing	**No**

484.1 Open questions with closure conditions

1. **Mawi identity.** The certified CAC file for RC 109969, or an RC number in the Supreme Court record for SC.32/2001. Would also answer Part 11.4's question about the second guarantor.
2. **Mawi officers and shareholders 1988–1993.** The company file.

3. **Abeeb beneficial-owner detail.** The Companies House overseas-entity beneficial owner entries, which did not render in the static pages retrieved here.
4. **The overdue statement.** Whether it is subsequently filed, and whether Companies House has taken or takes any action.
5. **Gibraltar file 51250.** Historical directors, shareholders and share transfers — Part 15.5, still open.
6. **Flat 9 title.** UK Land Registry title register and acquisition documents — Part 15.5, still open, and subject to the acquisition rule at Part 440.1 if a fee is charged.

Bottom Line After Supplement L

Two questions that had been sitting in this dossier since Supplement II were answered in a single session with free, anonymous, public searches.

Mawi International Limited is RC 109969, incorporated on 3 March 1988 and long struck off — the company whose ₦2.5 million overdraft Tinubu personally guaranteed, and which the Supreme Court considered in **SC.32/2001**. The identity is a strong match rather than a proof, and the closure condition is one certified file. Tinubu does not appear among its registry-derived officers, and that is recorded without weight, because he was never said to be an officer: he was a guarantor, which is a relationship that leaves no trace in a company's officer register.

Abeeb Holdings Limited yields more. The UK register shows the entity registered on 21 January 2023, incorporated in Gibraltar under number 51250 at 28 Irish Town, with its correspondence address at the New Cavendish Street flat. It has filed two annual update statements, in January 2024 and January 2025, each declaring **no change** to the beneficial ownership in which Bola Tinubu is the registered owner of more than 25 per cent.

And then it stopped. The statement due by **3 February 2026** has not been filed, and Companies House currently flags the entity as **overdue**.

That last fact is the most useful thing in this supplement, and not because it suggests anything improper — it may well be administrative, and nothing located here shows otherwise. It is useful because it is **current, official, and checkable by anyone in half a minute**. Almost everything else in this dossier requires a reader to accept a chain of reasoning about documents from 1993. This requires them to open a government web page.

The register's plain state is that the record of who beneficially owns this entity has not been confirmed as current since January 2025. Whether that changes is now a matter of watching one page.

> **Nothing above Supplement L has been altered.**

Supplement L — Source Notes

1. **Corporate Affairs Commission public search service.** Queried per the protocol at Part 421 for MAWI INTERNATIONAL, BYORDS INVESTMENTS, ALPHA BETA CONSULTING, IBILE HOLDINGS and COMPASS INVESTMENTS. Returned RC 109969 (Mawi, 3 March 1988, struck off, companyId 274865) and RC 124835 (Byords, 27 January 1989, companyId 289606). `POST https://authapp.cac.gov.ng/name_similarity_app/api/public_search/search`

1. **Registry-derived officer record for RC 109969.** Officer names and the 9A W/Ibrahim Street address; carries the same coverage limitations recorded at Part 414.2. https://b2bhint.com/en/company/ng/mawi-international-ltd--RC-109969

1. **UK Companies House — ABEEB HOLDINGS LIMITED, OE016088.** Overview, filing history and officers pages retrieved directly. https://find-and-update.company-information.service.gov.uk/company/OE016088 https://find-and-update.company-information.service.gov.uk/company/OE016088/filing-history https://find-and-update.company-information.service.gov.uk/company/OE016088/officers

1. **Statutory framework.** The Register of Overseas Entities and its annual updating duty were established by the **Economic Crime (Transparency and Enforcement) Act 2022**. Described here only to the extent necessary to explain what an update statement is; no enforcement position is asserted.

1. **Part 11.1 and Part 11.4** (Mawi/I.M.B. Securities, SC.32/2001) and **Part 15.1–15.5** (Abeeb Holdings) record the questions this supplement addresses.

SUPPLEMENT LI — SC.32/2001 in Detail: A Debt Claim Extinguished by Immunity

> **Scope note (added August 27, 2026):** This supplement pursues the open items left at Part 484.1. It substantially sharpens Part 11, which recorded the Mawi International / I.M.B. Securities litigation in outline, and records two access boundaries reached in the attempt to close the remaining Abeeb questions.
>
> The principal finding is not a new allegation. It is that a commercial claim against Bola Tinubu, filed in Lagos in November 1992, was terminated nine years later **without any determination of its merits**, because by then he was a governor.
>
> **Nothing above this line has been altered.**

PART 485 — I.M.B. Securities Plc v Tinubu, SC.32/2001

485.1 The proceedings, now dated

STAGE	RECORD
High Court suit number	**LD/3729/92**, Lagos
Writ filed	**26 November 1992**
First defendant	**Mawi International Limited**
Second defendant	not identified in the judgment text (see Part 486)
Third defendant	**Bola Tinubu**
Claim	**₦2.5 million** outstanding on an overdraft facility, plus interest
Basis against 2nd and 3rd defendants	"the contract of guarantee entered into by the parties"
First-instance ruling	**17 June 1994** — extending the life of the writ by six months
Court of Appeal	**29 January 2001** — adjourned *sine die*
Supreme Court	**5 October 2001**

LD/3729/92 is new to this dossier and belongs in the identifier index at Part 31.

485.2 What the Supreme Court actually held

Part 11.2 recorded that the Supreme Court "addressed the effect of Section 308 constitutional immunity on the continuation of proceedings." That is accurate but understates the holding.

The Court held **unanimously** that the section operates as an **absolute prohibition**, in the constitutional language that

> "no civil or criminal proceedings shall be instituted or continued against a person to whom this section applies during his period of office"

and concluded that proceedings against Tinubu **could not continue** while he held gubernatorial office — and further, that the appeal should be **struck out** rather than merely adjourned indefinitely as the Court of Appeal had done.

485.3 The consequence, stated plainly

A creditor sued in **November 1992** over an unpaid ₦2.5 million overdraft, naming the borrower company and two personal guarantors.

Nine years later the claim against the third defendant was **struck out** — not dismissed on the merits, not settled, not adjudicated. It was terminated because the defendant had, in the interval, become the Governor of Lagos State, and the Constitution forbids the continuation of civil proceedings against a serving governor.

On the located record the guarantee was never adjudicated. Whether Tinubu owed the money, whether the guarantee was valid, whether the debt was paid — none of these was decided by any court.

485.4 What this is, and what it is not

It is not an allegation. Section 308 is a constitutional provision of general application. Tinubu invoked a protection available to every serving governor and president in Nigeria, and the Supreme Court applied it as written. Nothing improper is alleged or implied.

It is a documented instance of a live commercial claim being extinguished by the assumption of public office — and it belongs in the record precisely because the dossier elsewhere records the same provision operating in the same direction.

485.5 The pairing with Part 13.2

Part 13.2 records *Fawehinmi v Inspector-General of Police*, **SC 201/2000, [2002] NGSC 17**, decided **10 May 2002** — seven months after SC.32/2001 — in which the Supreme Court declined to compel a police investigation of allegations concerning Tinubu's declarations while he was an incumbent governor.

The two judgments sit seven months apart and concern the same office-holder and the same constitutional provision, from opposite directions:

	MATTER	EFFECT
SC.32/2001 (Oct 2001)	Civil claim on a guarantee	Proceedings could not **continue**
SC 201/2000 (May 2002)	Compelling criminal investigation	Mandamus would not **issue**

The dossier draws no conclusion from the pairing. Section 308 is designed to have exactly this effect, and its application is not evidence about the underlying claims. What the pairing establishes is narrower and factual: **in the period 2001–2002, two separate lines of legal inquiry into Bola Tinubu's affairs were closed by the constitutional immunity attaching to his office, neither on its merits.**

PART 486 — The Second Guarantor: A Documented Negative

Part 11.4, question 2 asked: **who was the second personal guarantor named alongside Tinubu?**

The judgment text retrieved in this run **does not name the second defendant**. It refers throughout to "the first defendant," "the second and third defendants" and to "the contract of guarantee entered into by the parties," without supplying the second defendant's identity.

Nor does the judgment carry a registration number for Mawi International Limited, which means it cannot be used to confirm the identity of **RC 109969** located at Part 480.

Both questions remain open, and this is recorded as a negative result rather than left as an unexplained gap.

Closure conditions:

1. The **full law report** of SC.32/2001, whose headnote and party block would ordinarily carry all three defendants by name.
2. The **High Court file in LD/3729/92**, Lagos, which would carry the writ, the guarantee instrument, the parties and — if pleaded — the company's registration number.

The second would answer both questions at once and would also settle whether RC 109969 is the right Mawi.

PART 487 — Access Boundaries Reached

Recorded so that these routes are not re-attempted blindly, and so that the limits of what was done are visible.

487.1 Companies House API

The UK Companies House data API returns **HTTP 401, "Empty Authorization header"** for the beneficial-ownership endpoints of OE016088. An API key is free but requires registration of an account.

Not pursued, per the acquisition rule at Part 440.1. The beneficial-owner detail sought at Part 484.1, item 3 therefore remains outstanding, and the public web pages retrieved at Part 482 render the heading "Beneficial owners" without the underlying entries.

487.2 Gibraltar Companies House

The Gibraltar registry at companieshouse.gi is reachable but places company information behind a login: "Access information about Gibraltar-registered entities and file documents electronically for your companies."

Gibraltar file 51250 — Part 15.5, item 5, open since Supplement II — is therefore not obtainable anonymously. It falls under the acquisition rule.

487.3 What that leaves

Of the six items at Part 484.1, this run closed none outright but advanced two: the Mawi chronology is now precise, and the negative on the second guarantor is now documented rather than assumed. The remaining four all sit behind either a fee, an account, or a court registry.

PART 488 — Register for Supplement LI

PROPOSITION	PRESENT ASSESSMENT
The High Court suit number was LD/3729/92, Lagos	**Established — new identifier**
The writ was filed 26 November 1992	**Confirms Part 11.1**
Mawi International Limited was the first defendant; Tinubu the third	**Established**
Tinubu was sued on a contract of guarantee	**Established**
A first-instance ruling of 17 June 1994 extended the writ's life by six months	**Established**
The Court of Appeal adjourned the matter sine die on 29 January 2001	**Established**
The Supreme Court held section 308 to be an absolute prohibition	**Established — unanimous**
The Supreme Court held the appeal should be struck out, not adjourned	**Established**
The guarantee claim against Tinubu was determined on its merits	**No — struck out; never adjudicated**
Tinubu owed or did not owe the ₦2.5 million	**Not determined by any court on the located record**
Anything improper is alleged in his invoking section 308	**No — a provision of general application**
The second guarantor is identified	**No — not named in the judgment text**
The judgment carries a registration number for Mawi	**No — RC 109969 remains unconfirmed as the same company**
Companies House beneficial-owner data is obtainable anonymously	**No — API returns 401; key requires an account**
Gibraltar file 51250 is obtainable anonymously	**No — registry requires login**

Bottom Line After Supplement LI

The Mawi matter is now dated to the day, and it reads differently in detail than it did in outline.

A lender sued in Lagos on **26 November 1992** in suit **LD/3729/92** for ₦2.5 million outstanding on an overdraft, naming the borrower company and two personal guarantors, of whom Bola Tinubu was the third defendant. The case moved slowly: a ruling in June 1994 merely extending the life of the writ, a Court of Appeal that adjourned it indefinitely in January 2001, and finally the Supreme Court on **5 October 2001**.

The Supreme Court did not decide whether the guarantee bound him. It held that section 308 is an absolute bar — that no civil proceedings may be *continued* against a serving governor — and that the appeal ought to be struck out rather than left adjourned.

The claim died procedurally, nine years after it was filed, because the defendant had become a governor.

That is not a criticism of him and this supplement says so twice. Section 308 protects every holder of the office and the Court applied it as written. But the fact belongs in the record, and it belongs there alongside Part 13.2, where seven months later the same Court declined to compel a police investigation into the same man for the same constitutional reason. Two separate lines of inquiry, civil and criminal, closed within seven months of each other — **neither of them on its merits**.

The second guarantor is still unnamed. That question has been open since Supplement II and this run establishes only that the judgment text does not answer it. The answer, along with the confirmation of whether RC 109969 is the right Mawi, sits in one place: **the High Court file in LD/3729/92**.

And two doors were found locked. The Companies House beneficial-ownership API wants an account; the Gibraltar registry wants a login. Both fall under the rule this dossier adopted at Part 440, so both stay shut, and both are recorded here as shut rather than quietly dropped.

> **Nothing above Supplement LI has been altered.**

Supplement LI — Source Notes

1. **I.M.B. Securities Plc v Tinubu, SC.32/2001, Supreme Court of Nigeria, 5 October 2001.** Source of the suit number LD/3729/92, the procedural chronology, the guarantee basis, and the section 308 holding. https://sheriahub.com/cases/ng/caselaw/i-m-b-securities-plc-v-tinubu-sc-32-2001-2001-10-05-october-2001

1. **Fawehinmi v Inspector-General of Police and 2 Others, SC 201/2000, [2002] NGSC 17, 10 May 2002.** The companion authority discussed at Part 485.5; already recorded at Part 13.2. https://nigerialii.org/akn/ng/judgment/ngsc/2002/17/eng%402002-05-10

1. **UK Companies House data API.** Returns HTTP 401 for OE016088 beneficial-ownership endpoints without an authorization header. `https://api.company-information.service.gov.uk/company/OE016088/persons-with-significant-control`

1. **Gibraltar Companies House.** Public site reachable; entity information behind login. https://www.companieshouse.gi

1. **Part 11 and Part 484.1** record the questions this supplement addresses; **Part 480** records the CAC location of RC 109969.

SUPPLEMENT LII — Closing the Remainder: The Party Block, the Counsel, and Four Matters That Have Not Moved

> **Scope note (added August 27, 2026):** This supplement works through the residue of open items at Parts 473, 484.1 and 486. Three are closed as far as public sources allow, one is closed as a documented negative, and four are recorded as **not having moved** — which is itself the finding.
>
> **Nothing above this line has been altered.**

PART 489 — SC.32/2001: The Full Party Block, and Who Appeared

489.1 The citation and panel

Neutral citation	**(2001) LCN/2939(SC)**
Suit numbers	**SC.32/2001** (and SC.49)
Appellant	**Bola Tinubu**, 3rd Defendant
Respondent	**I.M.B. Securities Plc**

The appeal was heard by a **seven-justice panel**: **Muhammadu Lawal Uwais** (then Chief Justice of Nigeria), **Adolphus Godwin Karibi-Whyte**, **Salihu Modibbo Alfa Belgore**, **Idris Legbo Kutigi**, **Anthony Ikechukwu Iguh**, **Umaru Atu Kalgo** and **Emmanuel Olayinka Ayoola**.

A seven-member panel is the Supreme Court's full constitution, reserved for constitutional questions of general importance. The section 308 immunity question was treated accordingly.

489.2 Counsel for the appellant

Counsel for Bola Tinubu was **B.R. Fashola Esq.**

This is **Babatunde Raji Fashola**, in practice at the Lagos Bar at the time. Part 16.4 of this dossier already records Fashola, from a 2006 United States diplomatic cable, as "a long-time confidant and former Chief of Staff" to Tinubu. He became Tinubu's Chief of Staff in 2002, succeeded him as Governor of Lagos State in 2007, and later served as a federal minister.

The identification rests on the initials and surname as reported and on the fit with his documented biography. It is not qualified by any source located here.

What this adds: the professional relationship between the two men is now documented as predating the political one. In October 2001, Fashola appeared before the full Supreme Court and obtained the order that terminated a ₦2.5 million claim against Tinubu. He entered Tinubu's government the following year.

No inference is drawn. Advocates represent clients and the appeal succeeded on a constitutional provision of general application, not on anything peculiar to the advocate. It is recorded because a dossier that traces relationships across decades owes the reader this one.

489.3 The respondent did not appear

The reported judgment records I.M.B. Securities Plc as **absent and unrepresented at the Supreme Court hearing**.

The creditor pursuing ₦2.5 million since November 1992 did not attend the hearing at which its claim against the third defendant was struck out.

No explanation for the absence is available, and several ordinary ones exist — the immunity point may have been regarded as unanswerable, the debt may have been settled or written off, or the company's circumstances may have changed in the nine intervening years. The fact is recorded; the reason is not known.

PART 490 — The Second Guarantor: Closed as a Documented Negative

Part 486 recorded that the second defendant was not named in the judgment text then retrieved. Two further reports have now been examined.

Neither names the second defendant. Both refer throughout to "the 1st defendant," "the 2nd defendant" and "the 3rd defendant," naming only **Mawi International Limited** and **Bola Tinubu**. Neither carries a registration number for Mawi.

The question at Part 11.4, item 2 — open since Supplement II — is therefore now closed **as far as the reported judgments can close it**:

> **The identity of the second personal guarantor sued alongside Bola Tinubu in LD/3729/92 is not obtainable from the reported Supreme Court judgment. It requires the High Court file.**

That is a different and more useful statement than "unknown." It tells any future researcher exactly where not to look, and where to look instead.

Closure condition, unchanged: the file in **LD/3729/92**, Lagos High Court — which would also settle whether **RC 109969** is the Mawi International Limited of this litigation.

PART 491 — The NDDC Report: A Legal Classification, and Nine Months of Silence

491.1 What the judgment held about the document's status

Beyond the two orders of mandamus recorded at Part 476.2, Justice Olotu held that **the forensic audit report and the names of those indicted are "public records" within the meaning of section 31 of the Freedom of Information Act**.

That classification matters. It places the document inside the statutory disclosure regime rather than leaving the question to executive discretion, and it forecloses an argument that the report is an internal working document.

491.2 The refinement on the ₦6 trillion

The reporting of the judgment describes the sum as over ₦6 trillion **budgeted for 13,777 abandoned projects** and for the running of the Commission between 2000 and 2019 — a slightly different formulation from "embezzled," and the more precise one.

491.3 What has happened since

Nothing that this research can locate.

- Judgment: **10 November 2025**
- SERAP letter to the President urging compliance: **22 November 2025**
- SERAP threat of contempt proceedings against the Attorney-General: **14 December 2025**
- **As at 27 August 2026: no publication of the report, and no publication of the names, has been located.**

That is **nine and a half months** after the judgment, and **almost five years** after the report was delivered to the government on 2 September 2021.

No contempt ruling has been located either. Whether the threatened proceedings were commenced is not established.

PART 492 — Four Matters That Have Not Moved

Recorded together because the absence of movement is the common finding.

492.1 The Humanitarian Ministry investigation

New detail located: Betta Edu was **released on bail with a requirement to report daily**, and an **interim report** on the ministry investigation was submitted to the President.

Otherwise the position is as recorded at Part 468.3 and has not changed: **no charge, no arraignment, no clearance, no published findings.** The EFCC's position remains that it has not cleared anyone.

A figure of **₦44 billion** in alleged ministry fraud appears in EFCC-related reporting, larger than the ₦32.7 billion recovery recorded at Part 468.2. **It is not adopted here**; the two figures have not been reconciled from any source located.

Elapsed: thirty-one months since the suspension of January 2024.

492.2 The Osun petition

Nigerian election petitions must be presented within twenty-one days of the declaration of the result. The result was declared on **16 August 2026**; the period therefore expires around **6 September 2026**.

No petition by the APC or by Bola Oyebamiji has been located. Reporting places the party as still considering its options, and Adeleke has publicly extended an olive branch.

The period has not expired. This item is live and should be checked again after early September.

492.3 The Rivers filings

The disposition of the forty-plus challenges recorded at Part 444.2 remains unlocated, as does any surviving action capable of producing a binding ruling on the section 305 question left open at Parts 444.5 and 458.

492.4 Access boundaries confirmed

Both boundaries recorded at Part 487 were re-tested and stand: the **Companies House data API** returns HTTP 401 without an account, and the **Gibraltar registry** places entity information behind a login. Neither is pursued, per Part 440.1.

The **Abeeb Holdings** annual statement due by **3 February 2026** remains, on the register's own face, overdue.

PART 493 — Register for Supplement LII

PROPOSITION	PRESENT ASSESSMENT
SC.32/2001 neutral citation is (2001) LCN/2939(SC)	**Established**
The appeal was heard by a seven-justice panel including CJN Uwais	**Established**
Counsel for Tinubu was B.R. Fashola Esq.	**Established**
That is Babatunde Raji Fashola, later Chief of Staff and Governor	**Identification consistent with the documented biography; unqualified in the sources located**
Fashola's professional relationship with Tinubu predates the political one	**Established on this record**
Anything improper is implied by the representation	**No**
I.M.B. Securities was absent and unrepresented at the Supreme Court hearing	**Established**
The reason for its absence is known	**No**
The second defendant is named in the reported judgments	**No — two independent reports examined; neither names him**
The second guarantor's identity is obtainable from the reported judgment	**No — requires the LD/3729/92 file**
Any report carries an RC number for Mawi International Limited	**No — RC 109969 remains unconfirmed**
The NDDC report and the names of those indicted are "public records" under s.31 FOI Act	**Established — Justice Olotu's holding**
The ₦6tn is described as budgeted for 13,777 abandoned projects and Commission running costs 2000–2019	**Established — the precise formulation**
The NDDC report or the names have been published	**No — nothing located as at 27 August 2026**
Contempt proceedings were commenced	**Not established**
Betta Edu was bailed with daily reporting; an interim report went to the President	**Established**
Betta Edu has been charged, arraigned or cleared	**No — thirty-one months elapsed**
The ₦44bn ministry figure is adopted by this dossier	**No — unreconciled with the ₦32.7bn recovery**
An Osun election petition has been filed	**Not located; the 21-day period runs to approximately 6 September 2026**
The Rivers filings have been traced to disposition	**No**
Abeeb Holdings' overdue annual statement has been filed	**No**

Bottom Line After Supplement LII

The residue divides cleanly into what could be closed and what has simply not moved.

Closed. The Mawi appeal is now fully identified: **(2001) LCN/2939(SC)**, a seven-justice panel under Chief Justice Uwais, with **B.R. Fashola** appearing for Bola Tinubu and the creditor **absent and unrepresented**. That last detail is worth sitting with. A company that had been pursuing ₦2.5 million since November 1992 did not send anyone to the hearing that ended the claim.

Fashola's appearance is recorded without comment beyond the chronology, which speaks adequately: he argued the appeal in October 2001 and joined Tinubu's government in 2002. Advocates represent clients, and the appeal turned on a constitutional provision available to any governor. The fact belongs in a dossier that traces relationships across decades; the inference does not belong to the dossier at all.

Closed as a negative. The second guarantor cannot be identified from the reported judgment. Two independent reports were examined and neither names him. That question, open since Supplement II, now has a precise answer about where the answer is not — and where it is: the High Court file in **LD/3729/92**, which would also confirm whether RC 109969 is the right Mawi.

Not moved. Four things sit exactly where they sat.

The NDDC forensic audit has not been published — nine and a half months after a court ordered it, and almost five years after it reached the government. The court held it to be a public record under section 31 of the Freedom of Information Act, which removes the question from executive discretion. It has still not appeared.

The Humanitarian Ministry investigation has produced no charge, no arraignment and no clearance in thirty-one months. An interim report went to the President. The public has seen none of it.

The Osun petition period runs to about 6 September and nothing has been filed. The Rivers challenges remain untraced.

And in London, an entity in which the President of Nigeria is the registered beneficial owner remains, on the register's own face, overdue on the statement it owed by 3 February 2026.

None of that requires interpretation. Four institutional processes were opened — a court order, a presidential investigative directive, an electoral remedy, a statutory filing duty — and four are unresolved. That is the finding, and it is the same one recorded at Part 470: the detection works, the disposition does not.

> **Nothing above Supplement LII has been altered.**

Supplement LII — Source Notes

1. **Tinubu v I.M.B. Securities Plc, (2001) LCN/2939(SC), SC.32/2001.** Party block, seven-justice panel, counsel B.R. Fashola Esq., and the respondent's absence. https://lawcarenigeria.com/tinubu-v-imb-securities/ https://lite.judy.legal/amp/case/tinubu-v-imb-securities-plc-supreme-2001

1. **NDDC judgment — section 31 FOI Act classification and the 13,777-project formulation.** Premium Times; Vanguard; Leadership. https://www.premiumtimesng.com/news/top-news/837716-court-orders-tinubu-govt-to-publish-nddc-forensic-audit-report-name-those-indicted.html https://leadership.ng/publish-niger-delta-commissions-forensic-audit-report-court-orders-tinubu/

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1. **Part 16.4** records Fashola from cable 06LAGOS1398; **Part 11.4** and **Part 486** record the second-guarantor question; **Part 476** and **Part 483** record the NDDC and Abeeb positions this supplement updates.

SUPPLEMENT LIII — The Dossier Without the Withheld Records

> **Scope note (added August 27, 2026):** This supplement is written **one day before** the deadline set by Judge Howell for the FBI, DEA, the Department of Justice and Bola Tinubu's legal team to file their final oppositions to disclosure, and for the FBI's sealed *ex parte* declarations.
>
> It is written now, before the outcome is known, and that is the point. Its purpose is to fix in advance what each possible outcome would mean, and to establish what this dossier holds **independently of any further release**.
>
> **A premise is corrected at the outset.** It is tempting, after three years of litigation, to proceed on the assumption that the records will never be published. That assumption is not accurate, and Part 494 explains why.
>
> **Nothing above this line has been altered.**

PART 494 — The Premise, Corrected

494.1 Disclosure has already partly happened

Three things recorded elsewhere in this dossier contradict a flat assumption of non-disclosure.

The Glomar responses fell. On 8 April 2025 the court held that the FBI and DEA could not refuse to confirm or deny the existence of records concerning Tinubu, and ordered them to search and process (Parts 121, 429).

Records were produced. On 10 June 2024 the FBI produced documents containing Abiodun Agbele's name (Part 68).

Pages have been released. By the Joint Status Report of 7 August 2025, the DEA had processed **238 pages**, of which **50 were released with redactions**, 172 withheld in full, 12 sent for consultation and 4 deemed non-responsive (Part 120).

Fifty pages are out. The categorical question — will anything be disclosed — has already been answered in the affirmative.

494.2 The real question

What remains contested is **how much more**, and specifically the **172 pages withheld in full** under Exemptions 3, 6, 7(C), 7(D), 7(E) and 7(F), together with whatever the FBI's Tinubu-specific processing yields.

494.3 Why the distinction matters for this dossier

An assumption of total non-disclosure would licence a particular error: treating official silence as itself probative. This dossier has refused that at Parts 438, 446.3 and 450.2, and it refuses it here.

Withholding is not evidence of content. The exemptions asserted are available to protect third-party sources, investigative techniques and personal privacy, and they would be asserted in identical terms over records that exculpated Tinubu entirely.

PART 495 — Four Outcomes, and What Each Would Mean

> Recorded before the filings of 28 August 2026 are known, following the pre-registration method of Part 423.

495.1 Outcome A — substantial release of the withheld material

What it would mean. The FD-302s sought at Request 1593615-000 would become readable. The interview posture would be visible: whether Tinubu was recorded as subject, witness, cooperator or something else; who conducted the interviews; whether any January 1992 date matches the "agents investigating this matter" of Moss paragraph 47 (Part 36.1).

Consequence for the cooperation hypothesis. Decisive in either direction. If the 302s show cooperation or a source relationship, Part 30 moves from hypothesis to finding. If they show an ordinary subject interview and nothing more, the hypothesis is materially weakened and this dossier will record that at Part 30 in the same terms.

495.2 Outcome B — partial release with heavy redaction

What it would mean. The most likely outcome on the pattern established in August 2025, where 50 of 238 pages emerged redacted.

Consequence. Probably indeterminate on the central question. Redactions under 7(D) would themselves be uninformative, because the exemption protects source material whoever the source was. **A Vaughn index describing withheld records at a non-identifying level would be more valuable than the released pages**, and this dossier should prioritise it over the documents themselves.

495.3 Outcome C — withholding upheld in full

What it would mean. The 172 pages stay withheld; the FBI's sealed justification persuades the court.

Consequence — and this is the important one. It would resolve **nothing** about Tinubu. A court holding that source-protection and safety exemptions apply is a holding about the exemptions, not about the conduct. Part 438 applies with full force: an agency holding exculpatory records and an agency holding incriminating records are entitled to the same withholding on the same grounds.

This dossier commits in advance not to treat an adverse disclosure ruling as circumstantial support for the cooperation hypothesis. That would be the exact inference this work has refused for fifty-three supplements, and it does not become permissible because it is disappointing.

495.4 Outcome D — further delay without decision

What it would mean. On the record at Parts 7 and 17, the most historically likely single outcome: another extension, another status report, another schedule.

Consequence. Nothing evidentially. But it would extend a documented pattern — fifteen months from the April 2025 order to the first status report recording zero processed pages bearing Tinubu's name (Part 7), and more than three years of litigation overall. Delay is a fact about the litigation, not about the underlying question.

495.5 The common rule

In every outcome, **the disposition of the disclosure fight is evidence about disclosure, not about 1993**.

PART 496 — What This Dossier Holds Without Any Further Release

> This is the section that determines whether the work survives Washington.

If not one further page is ever released, the following stand on records already in hand.

496.1 The United States record

- A **civil in rem forfeiture** in *United States v. Funds in Account No. 263226700 et al.*, No. 1:93-cv-04483 (N.D. Ill.), in which **$460,000** was forfeited by decree of **4 October 1993** on a narcotics and money-laundering statutory basis, pursuant to a settlement of **15 September 1993**, on a complaint filed **26 July 1993** supported by an affidavit sworn **20 July 1993**. **No criminal conviction of Bola Tinubu arises from it.**
- **DOJ has officially acknowledged**, and a federal court has held, that Tinubu was **one subject of a criminal investigation performed by, among other agencies, the FBI and DEA** (Parts 121, 430.4).
- The **mechanism** of that acknowledgment: DOJ's own 1993 filing, incorporating the Moss affidavit by reference, binding every component of the Department (Part 430.3).
- The **documented inconsistency** in Tinubu's own statements to investigators, between 13–14 January and 30–31 January 1992 (Document 2).
- **Abiodun Agbele**, judicially established as a DEA-arrested heroin supplier who cooperated in the Edwards prosecution (Part 98).

496.2 The Nigerian corporate record

- **Compass Finance & Investment Company Limited, RC 131287**, incorporated **22 May 1989**, registered at **89 Awolowo Road, Ikoyi**, struck off — confirmed from the Corporate Affairs Commission's own service (Part 420).
- **Agbele and Akande recorded as its directors** in a registry-derived dataset — the first corroboration of the Moss affidavit's Compass statement from **outside the United States record**, from a source with no relationship to this controversy and carrying a mis-keyed spelling the Tinubu literature has never used (Part 413).
- **Mawi International Ltd, RC 109969**, incorporated **3 March 1988** — a strong match for the company whose ₦2.5 million overdraft Tinubu guaranteed (Part 480).
- **Byords Investments Limited, RC 124835**, incorporated **27 January 1989**, Agbele's second company (Part 481).

496.3 The Nigerian judicial record

- **LD/3729/92**, and the termination of that guarantee claim by **section 308 immunity** without adjudication, before a seven-justice Supreme Court panel, with the creditor absent (Parts 485, 489).
- ***Fawehinmi v IGP***, seven months later, declining to compel investigation on the same constitutional ground (Part 13.2).

- ***Ebute v The State***, CA/L/196/94 — the 1994 treasonable-felony prosecution, and the proof that **K.O. Tinubu was a separate person** (Parts 12, 10.3).
- **CCT/ABJ/01/11**, struck out on procedural rather than merits grounds, and the tribunal's later disavowal of its own reasoning (Part 14).

496.4 The United Kingdom record

- **Abeeb Holdings Limited, OE016088**, Gibraltar **51250**, in which Tinubu is the registered beneficial owner of more than 25 per cent; registered on the UK register **21 January 2023**; beneficial ownership **affirmatively re-stated as unchanged** on 20 January 2024 and 20 January 2025; and **currently overdue** on the statement due 3 February 2026 (Parts 482–483).

496.5 Conduct in office

- The **suspension of an elected state government** for six months by presidential instrument, and a Supreme Court disposition on **jurisdiction** with obiter indicating permissibility subject to conditions (Parts 444, 458).
- **Eight opposition governors** absorbed into the governing party, and **Delta's withdrawal from its own suit** against the President weeks after its governor defected (Parts 445, 453).
- An election conducted amid **more than thirty politically motivated deaths** and, on a 726-unit observation sample, **103 recorded instances of vote trading** (Parts 448, 477).

496.6 Public finance

- The **NDDC forensic audit**, held by a court to be a **public record under section 31 of the FOI Act**, ordered published on **10 November 2025**, and **still unpublished** (Parts 476, 491).
- A presidential investigative directive of January 2024 that has produced **no charge, no arraignment and no clearance in thirty-one months** (Parts 468, 492.1).
- The **correction of the ₦3.4 trillion figure**: approximately 85 per cent is one company's uncollected receivables (Part 466.3).

496.7 The standalone assessment

> **Without a single further page from Washington, this dossier establishes a documented federal narcotics and financial investigation of which a sitting head of state was an acknowledged subject; a forfeiture of $460,000 on a narcotics and money-laundering statutory basis; corroboration from the Nigerian corporate register of the company relationship at the centre of that investigation; a guarantee claim extinguished by immunity without adjudication; a current beneficial ownership in a Gibraltar entity in default of its UK filing duty; and a pattern of institutional processes opened and left unresolved.**
>
> **What it does not establish, and would not establish even with full disclosure of everything now withheld, is that Bola Tinubu committed any criminal offence. No court has so found, and this dossier does not assert it.**

PART 497 — Permanently Unresolvable, or Merely Open

> A distinction this dossier has not previously drawn, and should have.

497.1 Probably permanently unresolvable

These questions are unlikely to be answered by any disclosure, because the records that would answer them were not created, were destroyed on schedule, or are private by nature.

QUESTION	WHY
Why prosecutors did not charge Tinubu	A Class 203 Criminal Division file could lawfully have been destroyed ten years after closure (Part 49.2). No declination memorandum has been located in any system.
What the 1993 settlement negotiations contained	Private negotiation between counsel; no filing records it.
Whether Tinubu authored the 2023 X posts	Requires platform-level data neither party has published and no panel has been constituted to obtain (Part 471.5).
Whether any defection was induced	Private political negotiation; no record class exists.
The identity of "Alhaji Mogati/Mogaji"	Open since Part 10.3 with no located source.
The Davido counterfactual	Not falsifiable by any record (Part 456.3).

497.2 Merely open — obtainable documents exist

QUESTION	DOCUMENT	COST
The Agbele controlled-purchase date	Moss affidavit, ECF 20 Att. 1	~$3
Compass directors as at July 2002	CAC Historical Search Report, RC 131287	~₦10,000
The second Mawi guarantor; RC confirmation	Lagos High Court file, LD/3729/92	registry fee
Maryland acquisition dates and consideration	Three county deeds	registry fee
Abeeb beneficial-owner detail	Companies House API	free key, account
Gibraltar corporate history	Gibraltar file 51250	login
Federal appointment distribution	Full FCC October 2025 table	free
The ₦3.4tn audit composition, line by line	OCR of the 2021 report	free, technical
NDDC indictees	Compliance with the 10 November 2025 judgment	court-ordered
The Betta Edu outcome	EFCC findings	published or not

Ten obtainable documents. Six unobtainable questions. That ratio is the honest state of this work, and it is the reason Part 440 requires each obtainable one to be published with its route and its price rather than resolved privately.

PART 498 — What This Dossier Has Already Settled

> Consolidated for the first time. Each of these was contested, uncertain or wrongly stated at some point in this dossier's own history.

1. **K.O. Tinubu was a separate person** — Kafaru Oluwole Tinubu, lawyer and family patriarch — not Bola Tinubu's initials. An earlier working assumption of this dossier, corrected at Part 10.3 on Nigerian judicial, gazette and State House records.
2. **The 1993 instruments are a sequence, not competing dates**: affidavit 20 July, complaint 26 July, settlement 15 September, decree 4 October 1993.
3. **The forfeiture was civil *in rem* and produced no criminal conviction** — the single most frequently misstated fact in public discussion of this matter.
4. **Three Maryland properties, not one** — Potomac 1992, Hillmeade Station 1995, Parkside 1997, previously appearing as an unexplained price conflict between two sections of this dossier.
5. **Compass RC 131287 is real, dated and locatable** from the registry's own service.
6. **Agbele and Akande are corroborated as Compass directors from outside the US record** — a proposition that rested for thirty-two years on one investigative affidavit.
7. **The Glomar mechanism**: DOJ's own 1993 filing defeated its components' 2024 secrecy.
8. **Tinubu was officially acknowledged as a subject of an FBI and DEA criminal investigation.**
9. **The Moss affidavit is located and dated** — ECF 20, Attachment 1, 20 July 1993.
10. **The CIA branch's litigated basis** was an implausibility inference plus a concession that Tinubu is not named in the reading-room material.
11. **Mawi is RC 109969**, and the guarantee claim against Tinubu **died by immunity, unadjudicated**.
12. **The second guarantor cannot be identified from the reported judgment** — a closed negative, with the file that would answer it named.
13. **The web route to Document D is closed on evidence**, not abandoned.
14. **The Daily Trust article of 3 February 2003 is held from the archived original publication**, with Olowu's section 183 theory recovered.
15. **The ₦3.4 trillion audit headline is 85 per cent one company's uncollected receivables.**
16. **The Rivers Supreme Court decision was jurisdictional**, with obiter that cuts the other way — and this dossier corrected its own overstatement of that.
17. **Delta withdrew from its suit against the President after its governor joined his party.**
18. **The APC lost Osun**, by 66,252 votes, in an election with 103 observed instances of vote trading across 726 polling units.
19. **The federal character criticism is not supported** by the Federal Character Commission's own figures — a proposition this dossier recorded and then removed.

20. **Yakubu's departure from INEC was term expiry, not removal.**

498.1 And four corrections against itself

Supplement VI's Agbele supersession, withdrawn. The section 305 overstatement, withdrawn. The federal character claim, not adopted. The zonal arithmetic at Part 461.2, corrected within the hour by its own sum check.

Those four are why the other twenty are worth reading.

Bottom Line After Supplement LIII

Tomorrow the FBI, the DEA, the Department of Justice and Bola Tinubu's lawyers file. This supplement was written today so that nothing about how this dossier reads those filings can have been arranged afterwards.

Four outcomes are possible and all four are described above with their consequences fixed in advance — **including the outcome in which the withheld records, if ever seen, weaken the cooperation hypothesis rather than support it.** That commitment is made here, unprompted, while it still costs something to make.

The premise that the files will never be published is not correct and this dossier does not adopt it. Fifty pages are already out. The Glomar refusals already fell. What is contested is the remaining 172 pages, and an adverse ruling on those would establish nothing about 1993 — a point Part 495.3 records now, so that it cannot be quietly forgotten later.

What matters more is Part 496. **If nothing further is ever released, this work still holds a documented federal investigation of which a sitting president was an acknowledged subject, a $460,000 forfeiture on a narcotics statutory basis, independent Nigerian registry corroboration of the corporate relationship at its centre, a debt claim extinguished by immunity without adjudication, a Gibraltar entity in current default of its UK filing duty, and four institutional processes opened and left hanging.**

None of that depends on Washington. All of it can be checked by a reader with a browser.

And Part 497 draws the line this dossier had been avoiding: **six questions are probably unanswerable, ever. Ten more are sitting behind fees totalling less than a hundred dollars.** The honest statement of where this work stands is not that the truth is being withheld. It is that a small number of cheap, identified documents have not been bought, and a larger truth about why nobody was prosecuted in 1993 may have been destroyed on an approved records schedule in the early 2000s.

That is a less satisfying conclusion than a conspiracy. It is also the one the record supports.

> **Nothing above Supplement LIII has been altered.**

Supplement LIII — Source Notes

This supplement introduces no new external sources. Every proposition is drawn from findings already recorded and sourced in Parts 1–493, and the cross-references given in the text are to those Parts.

The single forward-looking element — the four outcomes at Part 495 — is recorded on 27 August 2026, before the filings due 28 August 2026 in *Greenspan v. EOUSA et al.*, No. 1:23-cv-01816 (D.D.C.).

SUPPLEMENT LIV — The Right Yardstick, the Eight Closures, and the Question That Remains

> **Scope note (added August 27, 2026):** This supplement replaces the closing assessment at Part 496.7, which was written to the wrong standard.
>
> Part 496.7 ended on the absence of a criminal conviction. In doing so it silently adopted criminal guilt as the measure by which a head of state should be assessed. That is not the measure, and treating it as one is a distortion that has served this subject for thirty-three years.
>
> This supplement states the record against the standard that actually applies, assembles for the first time a pattern that has been visible in fragments across five hundred parts, and sets out — as an open question with stated proof and disproof conditions — what remains askable.
>
> **Part 496.7 is superseded by Part 499.2. The earlier text remains in place.**
>
> **Nothing above this line has been altered.**

PART 499 — The Accountability Question, Properly Stated

499.1 The wrong yardstick

No court has convicted Bola Tinubu of any offence arising from the matters in this dossier, and **this dossier does not manufacture one**. That statement is unchanged and unqualified.

But criminal conviction is not the standard by which the fitness of a head of state is assessed, and the persistent framing of this entire subject as "was he convicted?" is itself a distortion.

The questions a citizen is entitled to ask are different:

- **Was the account true?**
- **Was the disclosure complete?**
- **Were the mechanisms that would have tested both allowed to work?**

499.2 The record on that standard

On 13 January 1992, Bola Tinubu told a United States federal investigator that he knew Mueez Adegboyega Akande, that he had previously wired $100,000 to Akande's Houston account, and that the $80,000 deposited into his First Heritage account had come from Akande. On 14 January he added that he knew Abiodun Agbele too, through Akande, and had associated with both men in the United States and in Nigeria.

Between 30 and 31 January 1992 — seventeen days later — he told agents that he had never had any business association or financial relationship with either man.

Both accounts are recorded in the same sworn federal affidavit, whose author expressly noted the inconsistency. They cannot both be true.

He controlled two Citibank International corporate accounts belonging to Compass Finance & Investment Company Limited. The corporate documents supplied when those accounts were opened named **Akande and Agbele as directors of that company** — a fact that, until this month, rested on the American file alone, and which is now corroborated from the **Nigerian corporate register** by a dataset with no connection to this controversy.

$460,000 of the money in those accounts was forfeited by decree of 4 October 1993 on a statutory basis of narcotics proceeds and financial transactions violating the money-laundering statutes.

The **Department of Justice has officially acknowledged**, and a federal court has held, that he was **one subject of a criminal investigation conducted by, among other agencies, the FBI and the DEA**.

He acknowledged "needless errors" in the information submitted about his own history to a legislative committee in 1999. His 2022 nomination papers omitted the primary and secondary schools he attended. **Three different dates of birth appear across his own university records.**

None of that is a crime, and none of it is alleged here to be one. All of it is documented. The accumulation is the finding.

499.3 Eight processes, and not one determination

This is the pattern, assembled here for the first time. Every element has been recorded separately in this dossier; none has previously been set beside the others.

	PROCESS	HOW IT ENDED	MERITS DECIDED?
1993	US civil forfeiture, No. 1:93-cv-04483	Negotiated settlement; $460,000 forfeited; no criminal charge	**No**
1999	Lagos Assembly inquiry into declarations	Committee found no forged certificate, while acknowledging inaccurate educational statements	**Partly — and not on the U.S. matters**
2001	*I.M.B. Securities v Tinubu*, SC.32/2001	Guarantee claim **struck out** under s.308 immunity	**No**
2002	*Fawehinmi v IGP*, SC 201/2000	Mandamus refused; police investigation not compelled	**No**
2007	CCT/NC/ABJ/02/07	Reportedly discontinued; a registry letter later described it as adjourned *sine die*	**No**
2011	CCT/ABJ/01/11, foreign accounts	**Struck out on procedural grounds**; the tribunal later said its own reasoning was *per incuriam*	**No**
2011–12	The announced appeal against that ruling	Not pursued. The then Attorney-General later stated publicly that he opposed it because Tinubu "should not be disgraced"	**No**
2023	Presidential election litigation, SC/CV/935/2023	Dismissed; the tribunal held no disqualifying criminal conviction had been established	**No — the forfeiture's meaning was never adjudicated**

Two further matters belong in the margin because they are contested rather than established: a **2011 Federal High Court perjury charge** reported to have been filed and withdrawn within weeks by the Attorney-General's office, which Tinubu's counsel denies ever existed; and the **2020 EFCC request** to the Code of Conduct Bureau for his asset declarations, which produced no located public disposition.

And the ninth is running now: the **FOIA litigation**, in which the Glomar refusals fell in April 2025 and **172 pages remain withheld in full**.

499.4 What that table establishes

Not guilt. Not innocence.

It establishes that in thirty-three years, across two countries, eight separate institutional processes examined aspects of this record, and not one of them produced a determination on the underlying facts.

Each ending has its own lawful explanation. Settlements are ordinary. Section 308 immunity protects every governor and president in Nigeria and the Supreme Court applied it as written. Procedural defects sink prosecutions. Election tribunals decide qualification, not history.

But the explanations are individual and the pattern is cumulative. No single closure is remarkable. Eight closures without one merits determination is a fact about a public record, and it is the fact this dossier exists to record.

PART 500 — Was There an Arrangement?

> Stated as an open question, in the form this dossier requires: what it would take to prove it, what it would take to disprove it, and its present status.

500.1 The question

Did Bola Tinubu, at any point in 1992 or 1993, reach an understanding with United States investigators or prosecutors — formal or informal, written or not — under which he provided information or assistance, and which bore on the decision not to charge him?

It is a legitimate question and it is not answered.

500.2 Why it is legitimate rather than speculative

Because the machinery existed and is documented.

- **"Suspect's Cooperation" was a formal coded declination reason** in the United States Attorneys' statistical system in the exact fiscal years in question. In FY1992 it was recorded in **202 criminal matters**, of which **71 were FBI referrals and 28 DEA referrals** (Part 76).
- Cooperation was not incidental to this specific investigation. **Agbele was arrested and cooperated. Robert Matthews testified under an express cooperation agreement. Jimmie Edwards cooperated with the FBI. A sentencing judge expressly cited Flakes Kellum's cooperation. Lorri Edwards awaited a government recommendation dependent on the nature and extent of hers** (Parts 98, 117).
- Tinubu was interviewed by federal agents at least three times in January 1992.

- A FOIA request specifically sought **FD-302 interview reports with Tinubu** from an FBI **Drug Investigative Task Force** file, 245-IP-71386-UUUUUU.
- The FBI presently invokes **Exemption 7(D)**, which protects confidential-source interests, over the withheld material.
- **No criminal charge against him has ever been located.**

That is not a rumour. It is a documented mechanism, documented use of that mechanism in this very prosecution, and a documented absence of the outcome one would otherwise expect.

500.3 Why it is nevertheless unproven

Because every element above is consistent with the opposite conclusion.

- An **FD-302 is not an informant file.** It memorialises interviews of suspects, witnesses and victims alike.
- **Exemption 7(D) does not identify the source.** It protects whoever supplied information, and the Moss affidavit independently documents a separate **DEA "Source A" who was not Tinubu** (Part 29).
- **Non-prosecution has many ordinary explanations**: evidentiary insufficiency, venue, jurisdiction, prosecutorial priorities, or the decision to pursue the money civilly rather than the person criminally.
- **No agreement, immunity authorisation, proffer, source registration or coded declination naming Tinubu has ever been located** in any system searched — and the systems have been searched with unusual thoroughness across Supplements II to V.

500.4 What would prove it

Any one of: a proffer, cooperation or non-prosecution agreement; an immunity authorisation traceable through the Criminal Division's **CRM-022** system or straight number **84381**; a prosecutorial disposition record coded **"Suspect's Cooperation"**; a source registration; or an FD-302 recording consideration offered or received.

500.5 What would disprove it

A prosecutorial disposition record for Tinubu coded **weak evidence, jurisdiction, Department policy, agency request or prosecution by another authority**; or credible evidence that **no prosecutor matter concerning him was ever opened**, which would mean there was no charging decision to influence.

Either finding would be published here, at this length, under this heading. That commitment is made now, in advance, and it is the same one given at Part 423.3.

500.6 Present status

> **Possible. Not proven. Not disproven. Testable.**
>
> The cooperation question is a serious investigative hypothesis supported by a documented mechanism and a documented pattern of use, and unsupported by any document naming Bola Tinubu. It has not risen and it has not fallen. On the present record it cannot do either.

500.7 The honest caution

The strongest argument against this hypothesis is not evidentiary. It is that **it is the explanation a researcher wants**, because it is the one that would resolve everything at once.

That is precisely why it must carry the heaviest burden. A hypothesis that would be satisfying if true is the one most likely to be believed on insufficient evidence, and the one an opponent will attack first.

It stays open, and it stays labelled.

PART 501 — The Question This Dossier Poses

Not whether a court would convict. It would not, on this record, and no court has been asked to.

The question is this:

> **How did a public record of this density — a documented reversal in a man's own account to federal investigators within seventeen days; a company whose directors were his associates in a narcotics investigation, now confirmed from two national registers; $460,000 forfeited on a narcotics and money-laundering statutory basis; an officially acknowledged FBI and DEA criminal investigation; acknowledged errors in his own declarations; three dates of birth across his own university file; and eight separate institutional processes across two countries that examined it and not one that ever decided it — pass through thirty-three years of scrutiny without a single determination on its facts, before the man at its centre became President of Nigeria?**

That question requires no conviction, no leaked file and no inference. It requires only the documents, and the documents are in this dossier, each with its source.

It is also a question that no disclosure from Washington is needed to ask, and none can answer. The answer, if there is one, lies in the eight closures — and the closures are already on the public record.

PART 502 — Register for Supplement LIV

PROPOSITION	PRESENT ASSESSMENT
Part 496.7 measured the record against criminal conviction	**Correct as fact; wrong as standard — superseded by Part 499**
A court has convicted Tinubu of any offence in this record	**No — unchanged, unqualified**
This dossier asserts criminal conduct	**No**
Tinubu's January 1992 accounts to investigators contradict each other	**Documented in the sworn affidavit, with the investigator noting the inconsistency**
Compass's directors were Akande and Agbele	**US affidavit, now corroborated from the Nigerian register**
$460,000 was forfeited on a narcotics/money-laundering statutory basis	**Category A**
DOJ acknowledged him as a subject of an FBI/DEA criminal investigation	**Category A**
Eight institutional processes closed without a merits determination	**Established — assembled at Part 499.3**
Each closure has a lawful individual explanation	**Yes — and the dossier says so**
The pattern establishes guilt	**No**
The pattern is itself a documented fact about the public record	**Yes**
"Suspect's Cooperation" existed as a coded declination reason in FY1992	**Category A — 202 matters, 71 FBI, 28 DEA**
Cooperation was used in the Edwards prosecution	**Category A — four named cooperators**
Any document names Tinubu as a cooperator, source or immunity recipient	**No — none located in any system searched**
The arrangement hypothesis is proven	**No**
The arrangement hypothesis is disproven	**No**
It is testable, with stated proof and disproof conditions	**Yes — Parts 500.4 and 500.5**
This dossier commits to publishing a disproof	**Yes — Part 500.5**

Bottom Line After Supplement LIV

The earlier closing statement was accurate and badly aimed. It ended on the absence of a conviction, and by ending there it accepted that conviction was the question. It is not.

The question is whether the account was true, whether the disclosure was complete, and whether the institutions that should have tested both were permitted to.

On the first, a sworn federal affidavit records the same man giving two irreconcilable accounts of the same relationships seventeen days apart. On the second, there are acknowledged errors in his declarations, omitted schools in his nomination papers, and three dates of birth in his own university file. On the third, there is the table at Part 499.3.

Eight processes. Two countries. Thirty-three years. Not one determination on the facts.

A settlement that adjudicated nothing. An immunity that struck out a debt claim without deciding whether the debt was owed. A mandamus refused. A tribunal that quashed a prosecution on procedure and later said its own reasoning had been wrong. An appeal against that ruling that the Attorney-General says he personally opposed because the man **"should not be disgraced."** An election court that held only that no disqualifying conviction existed — which was true, and which was true because of everything above it in the column.

Each of those has a proper legal explanation, and this dossier gives each one. What it also does, for the first time, is put them in a single column.

Whether there was ever an arrangement in 1992 or 1993 remains open, and Part 500 sets out exactly what would prove it and exactly what would sink it. The machinery existed; it was used repeatedly in this very prosecution; and no document naming Tinubu has ever been found. That is the honest state of it, and it will be reported honestly whichever way it falls.

But the accountability question does not wait on that answer, and never did.

> **Nothing above Supplement LIV has been altered. Part 496.7 is superseded by Part 499.2.**

Supplement LIV — Source Notes

This supplement introduces no new external sources. Every factual proposition is drawn from findings already recorded and sourced in Parts 1–498, principally: Document 2 (the January 1992 statements); Parts 10.1 and 403 (the forfeiture instruments); Parts 150 and 413 (Compass directors, US and Nigerian records); Parts 121 and 430 (the official acknowledgment); Part 13.1 (the 1999 inquiry); Part 485 (SC.32/2001); Part 13.2 (*Fawehinmi v IGP*); Parts 127 and 14 (the Code of Conduct proceedings); Part 137 (the Attorney-General's statement); Part 20 (SC/CV/935/2023); Parts 76, 98 and 117 (the cooperation machinery and its use); Parts 29 and 30 (Source A and the competing hypotheses); and Parts 120–121 (the current disclosure position).

SECTION F

THE LEGACY HE NAMED

2012 – 2026

In 2012 he wrote down exactly what removing the petrol subsidy would do to Nigerians, and said the wreckage would be the President's legacy. In 2023 he removed it himself. This section measures the forecast against the government's own figures.

PART F — THE LEGACY HE NAMED

SUPPLEMENT LV — What Tinubu Wrote in 2012, What He Did in 2023, and the Standard He Set for Himself

> **Scope note (added August 27, 2026):** This Part rests on two documents, both published under Bola Tinubu's own name, eleven years apart. Neither is leaked, contested or obtained. Both have been public since the day they appeared.
>
> It contains no allegation, because it requires none. It sets one text beside another and beside the figures published by the Debt Management Office.
>
> **The corrections are concentrated at Part 508 rather than distributed through the narrative.** That is deliberate. A record that hedges every sentence persuades no one; a record that states the case cleanly and then states the counter-case honestly persuades anyone willing to read both.
>
> **Nothing above this line has been altered.**

PART 503 — Two Documents

The first was published in **P.M. News on 11 January 2012**, under the byline **Asiwaju Bola Ahmed Tinubu**, then national leader of the Action Congress of Nigeria and former Governor of Lagos State. Its title:

> **"Removal of Oil Subsidy: President Jonathan Breaks Social Contract With the People"**

The second was delivered at **Eagle Square, Abuja, on 29 May 2023**, as his inaugural address as President of the Federal Republic of Nigeria.

PART 504 — 2012: He Wrote Down What It Would Do

Tinubu called the removal of the petrol subsidy the **"Jonathan tax."** He said the people would be **"enslaved to greater misery."**

He described what the government had done:

> "By taking this step, the government has **tossed the people into the depths of the midnight sea**. Government demands the people swim to safety under their own power, claiming the attendant hardship will build character and add efficiency to the national economy."

He set out the mechanism, and he set it out correctly. Costs would rise across the board. Salaries would not. Demand for goods would fall, and with it sales volumes, and with them economic activity. The effect on the economy as a whole would be **recessionary**.

He described what it would do to households:

> **"People will starve and families crumble while federal officials praise themselves for 'saving money.'"**

And he stated who would own the result:

> The crisis would **"bear his name and will be his legacy."**

> **"The people now pay a steep tax for voting him into office."**

PART 505 — 2023: He Did It on the First Day

From the inaugural address, delivered before he had governed for an hour:

> "Unfortunately, the budget I have glimpsed before I assume office and what I have heard is that no provision is there for fuel subsidy. So, **fuel subsidy is gone.** We commend the decision of the outgoing administration in phasing out the petrol subsidy regime which has increasingly favored the rich more than the poor. The subsidy can no longer justify its ever-increasing costs in the wake of drying resources. **We shall instead re-channel the funds into better investment in public infrastructure, education, health care, and jobs that will materially improve the lives of millions.**"

PART 506 — The Argument He Refuted, and Then Made

Read the two passages against each other.

2012 — the government's justification, as he characterised it:

> "…claiming the attendant hardship will build character and add efficiency to the national economy."

2023 — his own justification:

> "…re-channel the funds into better investment in public infrastructure, education, health care, and jobs that will materially improve the lives of millions."

2012 — his forecast of what officials would say:

> "…while federal officials praise themselves for **'saving money.'**"

2023 — his own formulation:

> "The subsidy can no longer justify its **ever-increasing costs** in the wake of drying resources."

The argument he identified in 2012 as the alibi of a government that had thrown its people into open water is, in 2023, the argument in his own mouth, in the same order, with the same structure: the cost is unsustainable, the removal is necessary, and the money will come back to the people as investment.

He was not surprised by the consequences. He had published them.

PART 507 — What Followed, in the Government's Own Figures

These are the numbers of the **Debt Management Office**, an agency of the Federal Government.

	AT HANDOVER	LATEST PUBLISHED
Total public debt	**₦87.38 trillion** (30 June 2023)	**₦159.28 trillion** (December 2025)
External debt	**$42.49 billion** (December 2023)	**$51.86 billion** (December 2025)
Annual debt service	**₦7.79 trillion** (2023)	**₦16.26 trillion** (2025)

Debt service has **more than doubled** in two years.

On the naira's collapse against the dollar and the price of petrol at the pump, the direction and rough magnitude are not in dispute in any Nigerian source located: an exchange rate that moved from the mid-hundreds to the middle of four figures, and a pump price that multiplied several times over.

Whether the promised re-channelling into "public infrastructure, education, health care, and jobs" has occurred is not a question this dossier can answer from the audit record it has examined. What Part E establishes is that the audit record for the same period contains **₦6 trillion** in a forensic report a court ordered published and which has not been published, a ministry investigation ordered by this President that has produced nothing in thirty-one months, and **₦5.3 trillion** in operating surplus a parliamentary committee says has not been remitted.

PART 508 — The Corrections

Stated here, in one place, because the case above does not need help and would be weakened by concealment.

508.1 The naira debt figure overstates, badly

The headline increase — roughly **₦72 trillion** — is not ₦72 trillion of new borrowing.

Nigeria's external debt is denominated in dollars. In dollars it rose from **$42.49 billion to $51.86 billion: an increase of about 22 per cent** over two years. In naira it appears catastrophic, because the naira lost most of its value against the dollar over the same period. **A large part of the nominal increase is revaluation, not new debt.**

The dollar figure is the honest measure. It still shows a real and substantial increase. It does not show what the naira figure appears to show.

508.2 A widely circulated claim is not adopted

The assertion that debt incurred "in 24 months exceeds five times Nigeria's total borrowing in 55 years" is a nominal-terms comparison across a period of extreme currency depreciation. **This dossier does not adopt it.**

508.3 A widely circulated falsehood, corrected by the government's own agency

It is frequently claimed that Tinubu inherited a debt of ₦21 trillion. **The Debt Management Office has expressly stated that the figure was ₦87.38 trillion.** That correction is recorded here even though it works in the President's favour, because it is true.

508.4 Subsidy removal has a serious case, and it is not made in bad faith

The fiscal argument against the petrol subsidy is real. It consumed an enormous and rising share of public revenue; it disproportionately benefited those who consumed the most fuel; it was a magnet for fraud. Economists of standing, Nigerian and foreign, supported removal. The International Monetary Fund had urged it for years.

A person may hold Tinubu's 2012 position and his 2023 position honestly, in different fiscal circumstances, a decade apart, in different offices, with different information.

508.5 The circulating price table is not a source

A "before and after" price comparison circulating on social media carries the branding of **@PBATMediaCentre**, a channel associated with the President's own media operation. An adverse comparison under that branding is either satire or misappropriation. **It is unusable as a source and none of its individual figures are adopted here.** They are checkable against the National Bureau of Statistics, the Central Bank and NNPC, and should be checked there before use.

508.6 What is not claimed

That the subsidy removal alone caused the outcomes at Part 507. That no other factor contributed. That the policy was wrong. That the President acted in bad faith in 2023, or in 2012.

PART 509 — The Standard He Set

Everything at Part 508 is true, and none of it touches the finding.

The finding is not that the policy was wrong. Reasonable people disagree, and Part 508.4 gives the other side its full weight.

The finding is this.

In January 2012, Bola Tinubu published the most precise available account of what removing the petrol subsidy would do to Nigerians. He named the mechanism — costs up, wages flat, demand down, activity down. He named the human consequence — people would starve, families would crumble. He named the official response — self-congratulation about saving money. And he named the political consequence, which is the part that matters here:

> **It would bear the implementing president's name. It would be his legacy.**

Eleven years later, on his first day in office, he implemented it.

He did not walk into it. He did not misjudge it. He had written it down, in public, under his own name, and the document has been on the internet ever since.

Whatever else may be said about the outcomes now measured by his own government's Debt Management Office, one thing cannot be said: that nobody warned him.

He was the warning.

PART 510 — Register for Part F

PROPOSITION	PRESENT ASSESSMENT
Tinubu published "Removal of Oil Subsidy: President Jonathan Breaks Social Contract With the People" on 11 January 2012	**Category A — published under his name, P.M. News**
He called the removal the "Jonathan tax"	**Established**
He wrote that people would be "enslaved to greater misery"	**Established**

PROPOSITION	PRESENT ASSESSMENT
He wrote that government had "tossed the people into the depths of the midnight sea"	**Established**
He forecast rising costs, flat salaries, falling demand and a recessionary effect	**Established**
He wrote that "people will starve and families crumble while federal officials praise themselves for 'saving money'"	**Established**
He wrote that the crisis would "bear his name and will be his legacy"	**Established**
He declared "fuel subsidy is gone" in his inaugural address of 29 May 2023	**Category A**
He justified it by re-channelling funds into infrastructure, education, health care and jobs	**Established — his own words**
That justification mirrors the one he characterised as an alibi in 2012	**Established by comparison of the two texts**
Total public debt was ₦87.38tn at handover and ₦159.28tn by December 2025	**Category A — Debt Management Office**
External debt rose from $42.49bn to $51.86bn, about 22 per cent	**Category A — DMO**
Debt service rose from ₦7.79tn to ₦16.26tn	**Category A — DMO**
The ₦72tn nominal increase represents new borrowing	**No — a large part is revaluation; see Part 508.1**
"Five times total borrowing in 55 years" is adopted	**No — Part 508.2**
Tinubu inherited ₦21tn in debt	**No — DMO states ₦87.38tn; Part 508.3**
Subsidy removal was economically indefensible	**No — Part 508.4**
The 2012 and 2023 positions cannot both be held honestly	**No — they can; Part 508.4**
The circulating price table is used as a source	**No — Part 508.5**
Subsidy removal alone caused the measured outcomes	**Not claimed**
He was warned about the consequences	**He wrote the warning**

Bottom Line After Part F

On 11 January 2012 a former governor of Lagos published an article attacking a president for removing the petrol subsidy. He called it a tax on the people for having voted for the man. He said costs would rise while wages stood still, that demand would collapse, that the economy would contract. He said people would starve and families would crumble while officials congratulated themselves on saving money. And he said the wreckage would carry the president's name and stand as his legacy.

On 29 May 2023, before he had governed for a single hour, the author of that article stood at Eagle Square and said: **"Fuel subsidy is gone."** He justified it in almost exactly the terms he had ridiculed — the cost was unsustainable, and the savings would be re-channelled into infrastructure, education, health and jobs.

Since then, on the figures published by his own Debt Management Office, total public debt has gone from ₦87.38 trillion to ₦159.28 trillion, external debt has risen 22 per cent in dollars, and annual debt service has more than doubled.

Part 508 gives the defence its full weight, and the defence is real. The naira figures overstate. The subsidy was indefensible on fiscal grounds and serious economists said so. A man may honestly change his mind in eleven years. The viral graphics are junk and none of them is used here.

None of that reaches the point.

The point is that this President is the only one in Nigerian history who published, in advance and under his own name, a detailed forecast of what this policy would do to his people — and then did it anyway on his first day, using the arguments he had himself dismissed as the excuses of men who had thrown the country into open water and told it to swim.

He set the standard. He wrote it in 2012 and he wrote it about someone else.

It bears his name now.

> **Nothing above Part F has been altered.**

Part F — Source Notes

1. **Bola Ahmed Tinubu, "Removal of Oil Subsidy: President Jonathan Breaks Social Contract With the People," P.M. News, 11 January 2012.** Published under his own name as national leader of the Action Congress of Nigeria. https://pmnewsnigeria.com/2012/01/11/removal-of-oil-subsidy-president-jonathan-breaks-social-contract-with-the-people/ Republished at: https://www.nationalrecord.com.ng/removal-of-oil-subsidy-president-jonathan-breaks-social-contract-with-the-people-by-asiwaju-bola-ahmed-tinubu/

1. **Contemporary verification of the 2012 position.** Daily Trust flashback; Tribune Online fact-check confirming that Tinubu opposed the 2012 removal; Naija News on the "Jonathan tax" formulation. https://dailytrust.com/flashback-how-tinubu-criticised-jonathan-over-petrol-subsidy-removal/ https://tribuneonlineng.com/fact-check-did-tinubu-kick-against-subsidy-removal-in-2012/

1. **Inaugural address, 29 May 2023, Eagle Square, Abuja — full text and video.** Channels Television; BusinessDay. https://www.channelstv.com/2023/05/29/full-text-of-president-tinubus-inaugural-speech/ https://businessday.ng/opinion/article/full-text-of-inaugural-speech-by-president-tinubu/

1. **Debt Management Office figures.** Public debt at handover and subsequent stock; external debt; debt service. Reported via Nairametrics, ICIR and SaharaReporters from DMO publications. https://nairametrics.com/2025/01/28/tinubu-inherited-n87-38-trillion-debt-not-n21-trillion-dmo-clarifies/ https://www.icirnigeria.org/nigerias-public-debt-hits-%E2%82%A6152-4trn-in-q2-2025-dmo/ https://nairametrics.com/2026/05/16/how-nigerias-external-debt-rose-to-51-86-billion-under-tinubu/ https://nairametrics.com/2026/05/01/nigerias-debt-service-jumps-to-n16-26-trillion-under-tinubu-administration/

1. **Part E** records the audit and accountability position for the same period, referred to at Part 507.

SUPPLEMENT LVII — THE DECLARATION, THE BIOGRAPHY THAT CHANGED, AND THE AGE QUESTION

Added 29 August 2026, two days after the closing at Part 520. In the source archive this supplement follows that closing, because the archive is append-only and records what was written when. In this edition it is placed before it, because that is where it belongs for a reader. Part numbers are archive citations, assigned at the time of writing, and therefore run 521–534 here before returning to 511–520. Nothing has been moved in the archive itself.

PART 521 — Why this stands before the closing

The closing said the record was not finished. Two days later it was not.

What follows was recovered on 28 and 29 August 2026 from web archives, a United States federal court file and the public register. It concerns something the preceding 520 Parts had circled without landing on: not what Bola Tinubu is alleged to have done, but what he has declared about himself, and how those declarations have changed.

None of it depends on any hypothesis. All of it can be checked for free.

PART 522 — What the 1999 declaration said

On taking office as Governor of Lagos State, Bola Tinubu had on file with the Independent National Electoral Commission a sworn Form CF001. As reproduced from the filings and from the report of the inquiry that followed, it declared:

St Paul Children's Home School, Ibadan	1958–1964
Government College, Ibadan	1965–1968
Richard Daley College, Chicago	from 1969
University of Chicago	thereafter

(B) — the declaration is reported from the filings and quoted in the committee report; this document has not held the original form.

PART 523 — What Chicago State University's own records say

In August 2023 Atiku Abubakar applied in the United States District Court for the Northern District of Illinois, under 28 U.S.C. § 1782, for discovery of Chicago State University's records concerning Bola Tinubu. The case is *In re Application of Atiku Abubakar / Abubakar v. Chicago State University*, No. **1:23-cv-05099**, filed 2 August 2023 and terminated 30 September 2023, before District Judge Nancy L. Maldonado with Magistrate Judge Jeffrey T. Gilbert. Fifty-five docket entries and some ninety documents are free to download from the public RECAP archive. **(A)**

Two of those documents are institutional records rather than argument.

ECF 24-4 is a Chicago State University "Certified True Copy", certified by **Jamar C. Orr, Associate General Counsel**, on 28 June 2023, of the university's own admission letter of August 1977. It accepts Bola A. Tinubu as a **transfer student for the Fall Trimester 1977**. **(A)**

ECF 23-3 is a letter from **Caleb Westberg, Registrar**, dated 27 June 2022: *"Please be advised that Bola A. Tinubu attended Chicago State University from August 1977 – June 1979. He was awarded a Bachelor of Science degree in Business Administration with Honors on June 22, 1979."* **(A)**

A third document is not an institutional record but is more unusual. **ECF 23-2** is an email of 22 August 2023 from **Chris Carmichael**, Tinubu's own United States counsel, conceding in writing that the date on a diploma the university had generated was wrong — *"the 27 should have been 22"* — while complaining in the same message that CSU had "created a new diploma". **(A)** as to the document; the concession is his client's position, not a finding.

On 30 September 2023, in **ECF 54**, Judge Maldonado overruled Tinubu's objections, adopted the magistrate's ruling in full and granted the application. **(A)**

The declaration of 1999 placed him at Richard Daley College from 1969. The university's own paper places his entry to Chicago State in August 1977, as a transfer student.

PART 524 — The biography, revised: 1999, 2009, 2022

Between 1999 and 2022 the official account of his education changed three times. Each version survives in the web archive with a capture timestamp, and the changes run in one direction.

July 1999. The Lagos State Government's website carried a profile of the new governor. The file's last-modified header reads **8 July 1999** — six weeks after his inauguration, and while the petition against him was pending before the Assembly. It states:

> "…born into the famous Tinubu family of Lagos **46 years ago**. Married with four children, he attended **Government College Ibadan** and the Chicago State University where he obtained a Bachelor's Degree in Accounting/Management and became a certified professional Accountant (CPA) in 1979. He also has an **MBA in Finance and International Economics (1981)**."

Seven captures between 11 January 2000 and 4 March 2001 carry identical text. By 23 July 2001 the page returns 404. **(A)**

Two things in that paragraph never appear in any official biography again: Government College Ibadan, and the MBA.

March 2009. His own site, asiwajubolatinubu.com, carries a biography whose file was last modified on 22 March 2009. Government College Ibadan is gone. The MBA is gone. Richard Daley College has been added. And the departure for the United States is dated 1975:

> "Born in Lagos on March 29, 1952… youthful Bola **left Nigeria for the United States of America in 1975**… took on such menial jobs as dishwashing, night-guard and cab-driving to see himself through the initial difficulties of school at the Richard Daley College, Chicago, Illinois."

No secondary school is named. No primary school is named. The text is **byte-identical across all twenty-six captures** from 29 March 2010 to 26 January 2016; in six years the only change in the file is the copyright year in the footer. **(A)**

November 2022. The campaign biography at bolatinubu.com goes furthest:

> "Born on 29 March 1952, Tinubu left for the United States in 1975… **He had to pass through the formal educational system.** Luckily for him, the government had put in place programs to encourage Black Americans, who were deemed unwilling to read, to improve themselves. One of such **adult education schools** was Richard J. Daley College, Illinois."

That sentence parses only if there was no prior formal education. It is published by his own campaign. **(A)**

The companion site tinubu.ng, captured 22 May 2022, states under "Educational Qualification" only **"Accounting Honors"** — naming no institution at all — and its prose lists two primary schools before jumping directly to Chicago, with no secondary school and no years for any Nigerian schooling. **(A)**

The 1999 declaration placed him in Chicago from 1969. Every official biography since 2009 places his arrival in 1975. The six-year difference is not a matter of interpretation. It is the difference between two accounts issued in his own name.

PART 525 — The admission inside the document that cleared him

The 1999 inquiry cleared him. Its own report contains the gap.

Reproduced verbatim by **Segun Ayobolu — Tinubu's Chief Press Secretary as Governor of Lagos State from 1999 to 2005** — in *The Nation* of 22 January 2022, and republished by P.M. News on 26 June 2022, the committee's report records what Tinubu told it, with **Femi Falana** appearing as his counsel: that he did not continue past primary education **because of poverty**, and that he enrolled at Richard Daley College only after some five years of odd jobs in the United States. **(B)** — the report is quoted at length by a named party who held the relevant office; this document has not held the original report.

The admission is therefore not a hostile allegation. It is his own account, given to the body examining him, reproduced by his own press secretary, and republished on his own side of the argument.

PART 526 — The committee that found the petitioners did not exist

The petition was dated **12 August 1999** and signed by **Alhaji Jameed Seriki** of No. 62 Balogun Street West, Lagos, and **Dr Waliu Balogun-Smith** of No. 5 Unity Road, Ikeja.

The committee found that neither man existed at the address he had given, and concluded that the petition had been filed in fictitious names. It then proceeded to hear the matter anyway, and cleared the Governor on all six issues before it. **(B)**

This document draws no inference from that sequence. It records it because a reader assessing what the 1999 clearance is worth needs to know both halves of it.

PART 527 — The reporters who went to Ibadan in 1999

Two contemporaneous journalistic efforts are on the record, and both stalled at the same door.

Olusegun Adeniyi, then of THISDAY and later Chairman of its Editorial Board, has written that he and **Waziri Adio**, then the paper's New York Bureau Chief, investigated the allegations in 1999 and obtained a copy of the NYSC discharge certificate bearing the reference **OY/FORN/82/9106**. Of the school, he wrote: the reporter sent to Government College, Ibadan met the principal, who said only the then Governor of Oyo State could compel the school to respond. *"We took that as an affirmation that Tinubu did not attend."* **(B)**

Festus Adedayo, Features Editor of the *Nigerian Tribune* at the time, has written that his paper sent him to investigate the same claims; that the principal became unreachable and the school's records had been removed; and that he was pressed out of the story at the Alausa governor's office. He also records that in the **2003** Form CF001 Tinubu entered **"NOT APPLICABLE"** against primary school. **(B)**

Both men are identified, both held the positions they describe, and both accounts predate the 2022–2023 controversy in substance.

PART 528 — The blank fields, 2003 to 2026

The pattern in the nomination forms is continuous and current.

2003: "NOT APPLICABLE" entered against primary school. **(B)**

June 2022, for the 2023 election: the columns for primary and secondary education were left unmarked; the accompanying account was that his certificates had been taken by unknown soldiers. **(B)**

1 August 2026, for the 2027 election: INEC published his **Form EC9** with the primary and secondary education fields **blank**, listing only the 1979 B.Sc. Under section 29(3) of the Electoral Act 2026 the form is on free public display at every INEC state and constituency office. **(B)** — reported from the published form; this document has not inspected the display copy, and names the route so that a reader in Nigeria can.

Twenty-seven years after the question was first put, the fields are still empty, and the question has never been answered on its merits by Tinubu or by anyone speaking for him.

PART 529 — The age question, and where the numbers come from

A parallel claim holds that he is substantially older than the official date. This document pursued it and records the outcome, including the part that goes against it.

The claims. Yinka Odumakin wrote on 19 March 2019, in the fourth part of an open-letter serial published on jimidisu.com, that Tinubu was *"about 80"* — presenting it expressly as inference from circumstantial points, not as knowledge of a birth year. **(B)** Tee Mac Omatshola Iseli gave the figure **86** on 27 July 2022; the statement was not an interview but a Facebook exchange, published by its recipient from a screenshot. He stated no basis for the number, answering instead *"Let the Tinubu camp provide the birth certificate to prove me wrong!"*, and within five days told Arise News his remarks had been taken out of context and said nothing further about the age. **(A)** as to what was said and when. Atiku Abubakar gave the figure **90** to BBC News Pidgin on 28 August 2026; the figure is attributable to him, but the primary text carries indirect speech only, and the English sentence circulating internationally about holding evidence appears in no BBC text. **(A)**

The three figures do not agree with each other. "About 80" in 2019 indicates 1939. Eighty-six in 2022 indicates 1936. Ninety in 2026 indicates 1936.

And the man now saying ninety has said otherwise twice, in writing, from his own verified account. On **29 March 2020**, Atiku Abubakar posted: *"On behalf of my family, I wish Asiwaju Bola Tinubu, a happy 68th birthday. I also pray for him, many more years in good health and strength. Best wishes. -AA"* One year later, in March 2021, he congratulated Tinubu at **69**: *"Asiwaju Bola Tinubu and I have come a long way... Congratulations, dear friend and brother."* Sixty-eight in March 2020 and sixty-nine in March 2021 both indicate a birth in **1952**. **(B)**

Nothing prevents a man from changing his account. But a reader weighing the figure 90, offered in 2026 by a candidate against the incumbent, is entitled to know that the same speaker twice put the same man at the official age when nothing turned on it.

The test, and its result. Before searching, this document recorded the condition on which the earlier-birth hypothesis would have to be downgraded: if independently created records from the 1970s to 1990 repeatedly confine the date to 1952–1955, and no contemporaneous record produces an earlier one.

No document created before 2015 was found bearing a date earlier than 1952. **(A)** The alternative years now in circulation — 1932, 1939, 1942 — trace to anonymous edits to his Wikipedia article beginning in December 2021, recorded contemporaneously by FIJ and by Africa Check. **(A)** That is after Odumakin, and before both Tee Mac and Atiku.

The hypothesis is downgraded here, as the pre-registered condition required.

It is not disproved, and this document will not pretend that it is. No Nigerian civil birth registration existed outside the coastal districts before 1979, which is the structural reason the question cannot be closed by a birth certificate in either direction — and the same reason the dates on his own forms were free to diverge in the first place. **(C)**

PART 530 — Abibatu Mogaji, and the bound nobody drew

One constraint has gone unused by every participant in this dispute.

His mother, **Alhaja Abibatu Mogaji**, was honoured as a Role Model by the Hallmarks of Labour Foundation in her lifetime, on 10 October 2000. The citation gives her birth as **23 October 1916**, at Ita Agarawu in central Lagos, daughter of Pa Gbadamosi Mogaji. She died on 15 June 2013, reported as aged 96, which is consistent with it. **(A)**

If Tinubu was born on 29 March 1952, she was thirty-five. If he is ninety today, she was nineteen. **(C)**

Nineteen is possible, so this does not refute the claim. But it caps the range: any figure materially above ninety becomes impossible on her own documented chronology, and the higher the figure the younger she must have been.

PART 531 — What this supplement does not establish

It does not establish that Bola Tinubu did not attend Government College, Ibadan. It establishes that the claim appeared in his 1999 declaration and in the Lagos State Government profile of that year, that it has appeared in no official biography since 2009, that two newspapers were unable to confirm it at the school in 1999, and that the committee report records him telling the inquiry he did not continue past primary school.

It does not establish that any statement in the 1999 declaration was made dishonestly. A declaration completed by an aide, an error, or a later correction of an earlier overstatement are all consistent with the same documents.

It does not establish his date of birth. It establishes that four different dates appear across records bearing his name — 1952, 1954, 1955, and "46 years ago" in July 1999 — and that no document created before 2015 gives a date earlier than 1952.

It does not establish that anything was concealed. The removal of company 02934447 from the Companies House register, examined in the course of this work, proved on inspection to be routine attrition: seven neighbouring numbers from the same 1994 block are equally absent.

PART 532 — How to verify every claim in this supplement yourself

All of the following are free, require no account, and take minutes.

1. **The court file.** Open CourtListener and search docket **1:23-cv-05099** (N.D. Ill.). Download **ECF 24-4** for the CSU-certified 1977 admission letter, **ECF 23-3** for the Registrar's attendance letter, and **ECF 54** for Judge Maldonado's ruling. CourtListener blocks some automated fetchers; a normal browser works.
2. **The 1999 biography.** Query the Wayback CDX index for `lagosstate.gov.ng/government/administrators/governor_tinubu.html` and replay the capture of 11 January 2000. Add `id_` after the timestamp to get the raw original.
3. **The 2009 biography.** Do the same for `asiwajubolatinubu.com/about/index.html`, capture 29 March 2010.
4. **The 2022 campaign biography.** Do the same for `bolatinubu.com/abouttinubu/`, capture 26 November 2022, and for `tinubu.ng/meet-bat/`, capture 22 May 2022.
5. **The committee report.** Segun Ayobolu, *The Nation*, 22 January 2022; Wayback capture 20220123041144.
6. **Atiku's birthday message.** His verified account, post of 29 March 2020.
7. **The 2027 nomination form.** INEC publication of 1 August 2026, and the public display copy at any INEC state office under s.29(3) of the Electoral Act 2026.

If any of these does not say what this document says it says, the error will be recorded here, in place, at the same length, with the date it was found.

PART 533 — What would prove this wrong

On the schooling. A Government College, Ibadan register, admission book or leavers' list naming him for any year between 1965 and 1968 would settle it in his favour and this document would record that at the top of the next supplement. So would a West African School Certificate result in his name from that period.

On the chronology. Any United States record — an I-94, a visa, a Social Security application, an employment record — placing him in the United States before 1975 would break the 1975 arrival and support the 1999 declaration.

On the age. Any document created before 2015 bearing a date of birth earlier than 1952 would reopen the question this supplement has just downgraded. A single one would be enough.

On the biography. If the 1999 Lagos State profile or the 2009 site can be shown to have been written by someone without authority to state his history, the revision loses its force. This document has not established who wrote either page, only that both sat on official domains.

PART 534 — A caution about the provenance of this story

One finding here concerns the source of its own news value.

The entire public account of the August 2026 stage of the Washington disclosure litigation — the deadlines, the extensions, the characterisation of what is being withheld — originates with a single interested party: a Washington lobbying firm retained by the President's opponent in the 2027 election. **(A)**

That does not make any of it false. The docket entries are real and were checked against the court's own record. But a reader is entitled to know why this is being discussed now, rather than at any point in the preceding three years.

The same caution applies to the age claim. Its loudest current proponent is a candidate running against the man whose age is in question, and who twice wished that man a happy birthday at the official age when nothing turned on it.

This document has no client. It records the provenance so that the question does not have to be asked.

SUPPLEMENT LVIII — THE 2021 AUDIT, READ LINE BY LINE

Added 23 September 2026. Part 466 stated the composition of the Auditor-General's 2021 report from secondary description. This supplement states it from the report itself. Two of the figures Part 466 carried do not survive the reading; one of them was this document's own headline number, and one of them holds exactly. This supplement stands after the preceding supplements and before the closing, which remains the last word of the document.

PART 535 — Why this was done now

Part 497.2 listed ten obtainable documents and priced each. One of them cost nothing: *"The ₦3.4tn audit composition, line by line — OCR of the 2021 report — free, technical."* It sat on that list because the report is published openly and because nobody had done the work, not because anything stood in the way.

It has now been done. No account was created, nothing was purchased, and no request was filed in this document's name. The obstacle was never access. It was that the report is a photograph of paper.

PART 536 — The documents, and how they were read

Two volumes, retrieved from the Auditor-General's own site:

- **Volume I** — `oaugf.ng/26/images/downloads/2021_NON_COMPLIANCE_VOL_1.pdf` — 238,841,389 bytes, 441 pages, SHA-256 `3a0811de114930a598b721a1edf2be4fb1b500b2f41f71ae14acc3c7fc4511b6`
- **Volume II** — `oaugf.ng/26/images/downloads/2021_NON_COMPLIANCE_VOL_II.pdf` — 306,541,253 bytes, 423 pages, SHA-256 `68a481c706ba86c04499a9714bb5519d26239b031bd70796482c3867cb54d5f1`

Full title: *Auditor-General for the Federation's Annual Report on Non-compliance/Internal Control Weaknesses in MDAs of the FGN for the year ended 31st December, 2021*, reference AuGF/AR.2021/02, signed Shaakaa Kanyitor Chira.

The report was transmitted to the Clerk of the National Assembly on 15 October 2024 — for a year that ended on 31 December 2021. Nearly three years. That fact is printed on the transmittal letter at printed page ii.

Neither volume carries a text layer. Across all 864 pages, mechanical extraction returns about forty-five characters per page: the stamped running header, and nothing else. Every page body is a single scanned image.

Two independent transcriptions were therefore made of the twenty-nine summary pages. The first was optical character recognition run locally. The second was made by reading the rendered pages directly, without reference to the first. The two were then compared mechanically: **twenty-eight of twenty-eight figures match exactly.** The eleven largest figures, which carry ninety-nine per cent of the total by value, were re-cropped at 3.2× and read again.

These are not figures taken on trust from a single pass, and they are not figures taken from anyone else's summary.

PART 537 — The twenty-eight items

Vol. I front matter, "Cross-Cutting Issues", printed pages v–xxxii. For a reader checking: in the front matter the PDF page is the roman page plus one; in the Vol. I body the PDF page is the printed page plus thirty-three; in Vol. II it is the printed page plus four hundred and four, the pagination running continuously across both volumes to printed page 826.

Each figure appears twice on its page, once in the heading and once in the observation beneath it. Both were read.

#	ISSUE	AMOUNT (₦)	MDAS	PRINTED P.
1	Irregularities in award of contracts	7,386,551,051.09	32	v
2	Irregular payments	115,674,547,815.23	64	vi
3	Payments for jobs/contracts not executed	167,592,177,559.40	31	vii
4	Under deduction of taxes	129,341,764.04	6	viii
5	Non-deduction of taxes	2,636,147,740.99	21	ix
6	Non-remittance of taxes	11,561,131,193.52	11	x
7	Payments without supporting documents	8,312,218,229.35	40	xi
8	Violation of e-payment policy	18,016,115,019.46	19	xii

#	ISSUE	AMOUNT (₦)	MDAS	PRINTED P.
9	Misapplication of funds	663,854,877.01	8	xiii
10	Violation of due process in award of contracts	20,334,104,016.27	24	xiv
11	Expenditures not accounted for	122,511,178,188.20	19	xv
12	Unrecovered tax liabilities by FIRS	69,926,317,274.64	26 outstations	xvi
13	Store items not taken on ledger charge	968,908,037.58	29	xvii
14	Extra budgetary expenditures	15,786,850,083.75	15	xviii
15	Virement without approval	2,627,286,296.62	6	xix
16	Non-remittance of internally generated revenue	6,602,060,968.28	29	xx
17	Circumvention of procurement process	1,948,132,710.98	35	xxi
18	Denial of access to documents	21,480,891,930.77	11	xxii
19	Unretired cash advances	1,300,643,209.41	30	xxiii
20	Payment without paid vouchers	1,135,025,464.67	4	xxiv
21	Payments without pre-payment audit	4,659,305,901.18	11	xxv
22	External solicitors without AG's fiat	243,932,964.27	9	xxvi
23	Payments to third parties without power of attorney	439,688,368.76	5	xxvii
24	Award of contract above threshold	2,407,710,913.92	5	xxviii
25	Illegal custody of government vehicles	747,749,365.06	5	xxix
26	Payments without re-validation of paid vouchers	403,203,807.78	5	xxx
27	Splitting of contracts to circumvent threshold	731,213,259.29	8	xxxi
28	Failure to recover outstanding revenues/debts	2,902,212,744,782.44	8	xxxii

PART 538 — The re-addition, and the total that is not there

Added from the twenty-eight lines above: **₦3,508,439,032,793.96.**

The report prints no grand total anywhere. Its table of contents lists a title page, a transmittal letter, the contents, the cross-cutting issues, and nine audit-department sections. There is no executive summary, no totals table, and Volume II ends mid-department at printed page 826.

Every headline figure attached to this report in public circulation — including the ₦3.403 trillion this document itself printed at Part 466.1 — is therefore somebody's addition. It is not a number the Auditor-General wrote. **(A)**

That matters beyond arithmetic. A figure with no author cannot be checked against its author, and for three years it has been quoted as though the Auditor-General had certified it.

PART 539 — What changes at Part 466, and what holds

Changed — the headline. Part 466.1 gave ₦3.403 trillion as the amount the report "identified". The report identifies no such total. The itemisation sums to ₦3,508,439,032,793.96, which is ₦105.4 billion above the figure this document carried. *(Correction 5)*

Changed — the residue. Part 466.3 stated that stripping the electricity line leaves "approximately ₦507 billion across all other findings". The other twenty-seven lines total **₦606,226,288,011.52**. The earlier figure cannot be reproduced from the report's own lines, and the difference of ₦99,226,288,011.52 is unexplained here. *(Correction 6)*

Changed — the share. Part 466.3 gave "roughly 85 per cent". On the full itemisation the single line is **82.72 per cent**. The direction of the point is unaffected; the number is corrected.

Holds exactly. Part 466.3 said that the categories most suggestive of misappropriation — payments for unexecuted contracts, irregular payments, and contract-award irregularities — total "about ₦291 billion". Those three lines are items 3, 2 and 1 above. They sum to **₦290,653,276,425.72.**

This document's smaller number survived the primary record. Its larger one did not.

And the composition stands. Item 28 is ₦2,902,212,744,782.44 across eight agencies, of which **Nigerian Bulk Electricity Trading Plc alone accounts for ₦2,896,304,647,500.30** at printed page xxxii. Four fifths of everything is one company's uncollected electricity receivables. That was Part 466.3's central correction and it is confirmed by the report itself.

PART 540 — Two defects on the face of the report, and what none of this establishes

The preamble to the cross-cutting issues, at printed page v of a report for the year ended 31 December 2021, describes itself as covering *"the year ended 31st December, 2024"*. The table of contents points to page iv; the section begins on page v. Both are recorded because a reader checking these pages will meet them.

What this does not establish. Not theft, not fraud, not missing money, and no court has found anything here. These are audit queries and internal-control observations. Allocated is not released, released is not spent, and spent is not stolen — and item 28, four fifths of the total, is money **never received**, which is not money taken. The agency counts sum to 516, but agencies recur across issues, so that is not 516 distinct bodies. A single naira may fall under two issue headings, so the total is a sum of overlapping categories and not a balance. It does not establish what the ₦3.4 trillion in circulation refers to: that figure cannot be sourced to any line the Auditor-General wrote, and this document makes no claim about who first computed it.

SUPPLEMENT LIX — FOUR THREADS, RE-TESTED AT FOUR WEEKS

Added 23 September 2026. Part 492 recorded four matters that had not moved and named the date on which one of them could be tested. That date has passed. This supplement reports what moved, what did not, and one question that the record answers although this document had recorded it as open. This supplement stands after the preceding supplements and before the closing, which remains the last word of the document.

PART 541 — Osun: the petitions were filed, and their own petitioners disowned them

Part 492.2 recorded that the twenty-one-day period ran to about 6 September 2026, that no petition had been located, and that the item should be checked again after early September.

Two petitions were filed and were posted on the notice board of the Osun State Governorship Election Petition Tribunal at Osogbo on **Monday 7 September 2026**:

- **EPT/OS/GOV/01/2026** — petitioner Munirudeen Bola Oyebamiji and the APC; respondents Ademola Adeleke, Accord, INEC.
- **EPT/OS/GOV/02/2026** — petitioner Adebayo Olugbenga Adedamola of the PDP; respondents Adeleke, INEC, Accord.

Both named petitioners then publicly disowned the petitions filed in their names. On 8 September Adekunle Adegoke SAN, for the established APC legal team, said the party had denounced "the bundle of papers filed by some individuals masquerading as APC lawyers", not authorised by the party or its candidate, and that the team had advised against going to the tribunal since 16 August. Counsel Oluseyi Oyagbile replied that the deputy governorship candidate Kayode Adereti had personally signed and authorised the filing. The same day the PDP candidate told TVC: "There's no petition filed by me or my counsel. I even voted for Governor Adeleke." **(B)**

A notice of motion dated **8 September 2026**, filed by Oyagbile, seeks leave to withdraw EPT/OS/GOV/01/2026.

The day before the notice board was read, one national newspaper had reported that the window closed with no petition received.

Open: the grounds and reliefs of both petitions, which are not public; whether the tribunal has granted the withdrawal or struck either out; and who in fact authorised either filing. **This establishes no electoral malpractice, no forgery and no criminality by anyone, and no court has found any.**

PART 542 — Rivers: the premise of Part 492.3 is out of date

Part 492.3 recorded the disposition of the forty-plus challenges as unlocated and the section 305 question as left open. The first is now substantially answered and the second is not.

The Supreme Court decided the lead case on 15 December 2025: *AG Adamawa State & 10 Ors v AG Federation & National Assembly*, **SC/CV/329/2025**, seven-member panel, **six to one**, lead judgment Justice Mohammed Idris, dissent Justice Obande Festus Ogbuinya, who held that the President may declare an emergency but may not suspend elected officials.

The binding ratio is jurisdictional. The Court upheld the preliminary objections and struck the suit out under section 232(1): there was no dispute between the Federation and a State, none of the plaintiffs represented Rivers State, and none established authority to litigate on its behalf.

Its observations on section 305 followed the strike-out. The Court held the section clear in its grant of power but silent on the content of "extraordinary measures", that the silence is deliberate, that the discretion is not unfettered, that measures must be temporary, corrective and proportionate, and that any permanent displacement of democratically elected institutions would be a constitutional aberration. **On this reading those passages are obiter and do not bind.** The question is authoritatively addressed and not authoritatively decided. **(B)** for the decision, number, date, split and quoted passages; **(C)** for the characterisation, the certified judgment not having been read.

Reporting that presented the decision as an approval of the power to suspend governors states it more strongly than the judgment does. Correction 2 in the register at the front of this document already withdrew this document's own opposite overstatement; the correction stands, and so does the limit on it.

The lower-court wave. Justice James Omotosho of the Federal High Court disposed of a run of these suits on one ground, that only the Supreme Court may test an emergency proclamation: FHC/PH/CS/51/2025 (Belema Briggs and four others, dismissed 2 October 2025 for want of locus standi and jurisdiction), FHC/PH/CS/46/2025, FHC/PH/CS/53/2025, FHC/ABJ/CS/572/2025, FHC/ABJ/CS/1190/2025, and a refund suit dismissed on the same ground. The emergency itself lapsed on 17 or 18 September 2025 and the suspended officials returned, which makes most of the challenges academic. The figure of forty-plus could not be verified case by case.

Open. An appeal in Briggs was announced on 2 October 2025; no appeal number, listing or decision has been located. A Federal High Court suit by the Civil Society Observatory for Constitutional and Legal Compliance, raising the section 305 question directly, had judgment fixed for **9 March 2026**; no report of its delivery has been located, which is a gap in the search and not a finding. On Omotosho J's own reasoning no Federal High Court judgment can produce a binding ruling, and SC/CV/329/2025 shows the Supreme Court will take the question only from a State with standing — realistically Rivers State itself. No such suit has been located. **(C)**

PART 543 — The Humanitarian Ministry: thirty-two months

Part 492.1 recorded thirty-one months without charge, arraignment, clearance or published findings. It is now **thirty-two**.

The last position the Commission has put on the record remains 31 October 2024, when its Director of Public Affairs said the former minister "is still under the investigation", that a preliminary report had gone to the President, and that about 140 bank accounts were being monitored. **That statement is now twenty-three months old, and the interim report to the President has been unpublished for the same period. (B)**

What has moved is adjacent and political rather than legal. On **2 September 2026** the Minister of the Federal Capital Territory publicly defended her appointment as Director of Women Mobilisation to the APC Presidential Campaign Council, answering a question about the moral justification of appointing someone with a pending Commission matter. He said nothing about the status of the investigation. **(B)** In May 2026 a coalition of civil society organisations gave the Commission a five-day ultimatum to publish its findings; no response has been located.

A distinct case in the same ministry must not be conflated with it. The Commission has charged a Buhari-era minister, a permanent secretary and a third defendant on twenty-one counts, before the FCT High Court at Apo. A warrant of arrest issued on **16 April 2026** after non-appearance; an application to vacate it was dismissed in June 2026 and arraignment was refixed for **2 July 2026**, since when no arraignment has been located. Different money, different period, different defendants. A warrant compels attendance; it is not a finding.

PART 544 — The five figures, and what reconciliation was possible

Part 492.1 declined to adopt a ₦44 billion figure because it had not been reconciled with the ₦32.7 billion recovery figure. That refusal was correct, and the reason can now be stated.

Both figures appear in one Commission statement, of 14 April 2024, issued over the name of its head of media and publicity. In it, ₦32.7 billion and $445,000 are described as the recovery so far across the ministry investigation. The larger figure is described as the sum a different official, the coordinator of the national social investment agency, was being investigated for misappropriating without official approvals.

They are not the same money counted differently. They are different kinds of number, attaching to different people: money recovered, against money alleged taken. No located source attaches the larger figure to the suspended minister, and this document continues not to.

Reconciliation nevertheless fails arithmetically. No primary source breaks the recovery figure down by account or period, or ties any part of it to the allegation. The allegation figure is itself unstable across Commission-sourced reporting, appearing as ₦44 billion, ₦44.5 billion and ₦44.8 billion, and the dollar figure differs between ₦445,000 and ₦447,000 by outlet. Two further figures now sit in the same ministry: ₦37.1 billion in a money-laundering allegation against the former minister, and **₦33.75 billion in electronic cash transfers to 3,295,207 households which the Auditor-General for the Federation could not evidence reached genuine beneficiaries**, the recovery of which Femi Falana SAN demanded in early September 2026.

Five figures. One distinction established. No arithmetic reconciliation available. That is the finding, and it is stated as one rather than resolved by choosing a number.

PART 545 — NDDC: the classification question is answered inside the judgment

Part 491 recorded a legal classification as unresolved and nine months of silence. The classification is answered in the judgment itself, and this document had not read it.

Judgment of 10 November 2025, Justice Gladys Olotu, Federal High Court Abuja, suit FHC/ABJ/CS/1360/2021. The orders were to publish the forensic audit report submitted to the Federal Government on 2 September 2021, and to direct the Attorney-General to publish the names of those indicted over the alleged ₦6 trillion and 13,777 abandoned projects between 2000 and 2019.

Olotu J held that the report and the names "clearly fall within the definition of 'public records' as contained in Section 31 of the Freedom of Information Act" and are not exempt under sections 11 to 19, because the information relates to the use and management of public funds. That is a judicial classification, not an agency's reading of its own duty. **(B)**

Compliance: none, ten months and thirteen days after judgment. No report published, no list published, no part filed.

No contempt application has been located as filed. The applicant wrote to the President on 22 November 2025 and gave the Attorney-General a seven-day ultimatum by letter of 13 December 2025. Its own published index of material on this subject, read on 23 September 2026, carries five entries, the most recent dated 14 December 2025, and nothing in 2026. **(A)** The party that threatened contempt has announced nothing for nine months. That does not establish that no application was filed; it establishes that none has been announced. **(C)**

No notice of appeal has been located, so it cannot be confirmed that the judgment is final. A parallel proceeding before the ECOWAS Community Court of Justice, announced in July 2025 over the same failure, has produced no located ruling.

No indictee is named here. No court and no commission has published one.

PART 546 — Register for Supplement LIX

ITEM	GRADE	SOURCE
Osun petition numbers, parties, notice-board date	(B)	Tribunal notice board as reported by separately-reporting outlets
Both petitioners' disownment	(B)	On-record statements by identified counsel and candidate
Withdrawal motion, 8 September 2026	(B)	Reported filing; the motion itself not read
SC/CV/329/2025 date, number, split, jurisdictional ratio	(B)	Reporting quoting the judgment; certified copy not read
Section 305 passages as obiter	(C)	Inference from the reported sequence
Lower-court suit numbers and dismissal ground	(B)	Reporting carrying suit numbers
Commission position of 31 October 2024	(B)	Named spokesman, quoted
The 14 April 2024 statement carrying both figures	(B)	Commission statement over a named signature
NDDC judgment, orders and section 31 holding	(B)	Reporting quoting the judgment
Applicant's published index, five entries, none in 2026	(A)	Read directly, 23 September 2026

Routes to the primary records, not taken. Certified true copies of EPT/OS/GOV/01/2026 and 02/2026 and the withdrawal motion, from the tribunal registry at Osogbo, over the counter against a per-page certification fee. A certified copy of SC/CV/329/2025 from the Supreme Court registry at the Three Arms Zone, Abuja, against the registry's fee, or the law-report text through a paid subscription service. A certified copy of the 10 November 2025 judgment and a court-file search for any contempt process or notice of appeal, from the Federal High Court registry at Abuja, quoting FHC/ABJ/CS/1360/2021, against search and certification fees. The charge sheet in the Apo proceedings, from that registry, against a certification fee. Each is an attributable, paid transaction and none was made.

SUPPLEMENT LX — THE ENTITY AND THE DOCKET, RE-TESTED

Added 23 September 2026. Part 492.4 recorded two access boundaries and one overdue filing. The boundaries were re-tested and hold. The filing is now 232 days late, and the free public record carries more than this document had taken from it. This supplement stands after the preceding supplements and before the closing, which remains the last word of the document.

PART 547 — OE016088: two hundred and thirty-two days

The register page for **Abeeb Holdings Limited**, company number **OE016088**, read on 23 September 2026 from the free public search that requires no account, no key and no payment, states: company status **Registered**; company type **Overseas entity**; registered on **21 January 2023**. Beneath a heading reading **Warning** it states **Annual statement overdue**, next statement date 20 January 2026, due by **3 February 2026**, last statement dated 20 January 2025. **(A)**

"Registered" and "overdue" sit on the page simultaneously. The entity is not dissolved, not struck off, not restored, and not proposed for strike off.

The filing history is three rows and nothing else: **20 January 2025**, form OE02, update statement, no change; **22 February 2024**, form OE02, update statement made 20 January 2024, no change; **21 January 2023**, form OE01, registration of an overseas entity. **(A)**

Nothing has been filed since 20 January 2025. The statement due on 3 February 2026 is 232 days outstanding as at today. Part 492.4 recorded it as overdue on the register's own face; it has since been overdue for another four weeks and nothing more.

A free search of the Gazette for the company name returns no results. That proves the absence of a notice and nothing else: an overseas entity in default is not struck off and gazetted the way a domestic company is, the consequence being restriction on dealings in land and an offence provision rather than a public notice. **(C)** on the mechanism.

PART 548 — What the free registration form carries, and the HTML pages omit

The OE01 registration form is downloadable without an account. It names the chain that verified the entity at registration, which the summary pages do not show: the person with overall responsibility for due diligence, the supervisory body under which that person is regulated, and the agent firm and its London address. **The anti-money-laundering number field on the form is blank. (A)**

The beneficial-owner page records one active beneficial owner and two active statements. The owner is recorded as **Bola Tinubu**, nature of control "ownership of shares — more than 25 per cent", date of birth given as month and year only, March 1952, nationality Nigerian, with a correspondence address at Flat 9, 96–100 New Cavendish Street, London. There is no ceased date. The two active statements, both notified 20 January 2025, are that all beneficial owners have been identified and that nobody became or ceased to be one during the update period. **(A)**

The officers tab states: **"There are no officer details available for this company."**

One entry on the page is an artefact and is recorded as such. The beneficial owner is shown as "notified on 20 April 1994". The Register of Overseas Entities did not exist before 2022. Nothing is built on this date.

The Gibraltar file is confirmed from the United Kingdom side, without touching Gibraltar's system. The same free page carries registration number **51250**, parent registry "Register Of Companies, Gibraltar", incorporated in Gibraltar, legal form limited company. Part 492.4's boundary is therefore corroborated rather than crossed. **(A)**

PART 549 — Three dated states of the same page

Captures held by the Internet Archive were retrieved and compared with the live page, so that the change is demonstrated rather than asserted.

- **15 September 2024, 20:12:21** — the heading reads plainly "Annual statement", next statement date 20 January 2025, due by 3 February 2025. **No warning.**
- **2 May 2025, 21:29:37** — next statement date 20 January 2026, due by 3 February 2026, last statement 20 January 2025. **Still no warning.** Same address, same status, same Gibraltar fields.
- **23 September 2026, live** — identical dates, heading now reads **"Warning · Annual statement overdue"**.

The warning is demonstrably new between May 2025 and today. The registered address and the company status are demonstrably unchanged across two years. **(A)**

The archive holds no captures of the filing-history, officers or beneficial-owner pages, so today's reading of those stands alone and is not archive-corroborated. That limit is recorded rather than passed over.

PART 550 — Washington: the briefing closed on the day this was written

Part 495 set out four possible outcomes for the 172 withheld pages and committed this document to them in advance. **None of the four has occurred. The disclosure question has not been reached.**

Nothing has been released, unsealed, remanded, appealed or settled. The 172 withheld pages and 50 redacted pages remain withheld. The figure originates in a minute order of **3 February 2026** directing the agency to produce a Vaughn index for them by 13 February; the index was filed on 13 February and re-filed on 28 August 2026.

The docket since late August 2026: a motion for procedural safeguards over ex parte submissions (25 August); the intervenor's opposition to the plaintiff's second summary-judgment motion (28 August); the agencies' opposition and **cross-motion for summary judgment**, with declarations and the Vaughn index (28 August); a motion for leave to file an amicus brief (4 September) with supplemental exhibits (8 September); the plaintiff's combined opposition and reply, an amended statement of facts and a supplemental declaration (9 September); **a motion for discovery on the intervenor and on a Washington lobbying firm** (9 September); and an extension motion (14 September).

By minute order of 15 September 2026 the court directed the defendants to file any reply in support of their cross-motion by 23 September 2026 — the date this supplement was written. The court granted the extension because agency counsel was out of the office on a family medical matter, and had separately, on 20 August, granted the Bureau leave to file declarations under seal and ex parte on two exemptions, while criticising the prosecuting office's management of its deadlines.

No opinion has issued in 2026. The April 2025 decision remains the only published opinion in the case. **No appeal deadline is running, because no final judgment has been entered.**

One fact belongs here because it cuts against this document's own open hypothesis. The plaintiff told the court in August 2026 that he had received no produced page bearing Tinubu's name. **(B)**

And the documented negative stands. Nothing located names Tinubu as a cooperator, confidential source, informant or immunity recipient — not in the docket, not in the minute orders, not in any source found. This is absence of evidence and not evidence of absence: the decisive material is precisely what remains unread. Exemption 7(D), which protects confidential sources, is in issue in the briefing, but it protects sources generically; asserting it identifies nobody and says nothing about any individual. **Open question 12 stands exactly as this document left it: not proven, not disproven.**

PART 551 — Register for Supplement LX

ITEM	GRADE	SOURCE
Register status, filing history, officers, beneficial owner, Gibraltar fields	(A)	Free public register pages, read 23 September 2026
Due-diligence chain and blank AML field	(A)	OE01 form, downloaded without an account
Three dated states of the register page	(A)	Two archive captures and the live page
Gazette nil return	(A)	Free Gazette search
Mechanism by which default produces no gazette notice	(C)	Inference from the statutory scheme
Docket entries, minute orders, briefing schedule	(A)	Docket text read directly
Sealed and paid filings themselves	—	Not read
Plaintiff's statement that no produced page bears the name	(B)	Statement to the court, as recorded

Boundaries held. The Companies House data interface requiring a registered key was not used and is not needed: everything above came from free pages and a free form. Gibraltar file 51250 was not accessed; it remains the document that would decide what the United Kingdom register cannot — the shareholder register, the directors, the annual returns, and whether any nominee arrangement sits behind the declared twenty-five per cent. Its route is the Gibraltar registry's own portal or its counter at Main Street, which requires account registration and per-document fees; **the fee schedule sits behind the portal and is therefore not stated here rather than guessed.** The title register for the London flat, which would show the registered proprietor and the price paid, is ordered from HM Land Registry against a fee and is an attributable transaction; it was not ordered.

The Washington filings are PACER-only. The decisive document is the DEA Vaughn index at docket entry 100-3, which states the asserted basis for each of the 172 withheld pages, together with the plaintiff's rebuttal at 104, the intervenor's position at 98, and the amicus at 102-1, in *Greenspan v. Executive Office for U.S. Attorneys*, No. 1:23-cv-01816-BAH, United States District Court for the District

of Columbia. The fee is ten cents a page, capped at three dollars per document, with quarterly billing under thirty dollars waived. **The Bureau's sealed ex parte declarations are not obtainable at any price.** Nothing was purchased and no account was created.

SUPPLEMENT LVI — THE CLOSING: WHAT IS PROVEN, WHAT IS NOT, AND WHAT IS LEFT TO THE READER

Added 27 August 2026. This supplement introduces no new evidence. It states what the preceding 510 Parts establish, what they do not, and on what terms a reader may use them. Every proposition below is carried by a Part above; where a formulation in an earlier draft of this closing went further than the body of the document supports, it was removed before publication.

PART 511 — What this document turned into

It began as a compilation. Primary documents, a chronology, a register of persons, and one rule applied without exception: that a court record and an investigator's allegation are not the same kind of thing and must never be printed as though they were. **(A)** for what a court, a register or a government filing establishes. **(B)** for what an identified party said, where the saying is documented and the truth is not. **(C)** for inference, which is never dressed as anything else.

It did not stay a compilation.

Somewhere in the course of it the question changed. It stopped being *what can we find out about this story* and became *which exactly identifiable primary source decides the evidentiary status of this specific proposition* — and then, one step further: *who holds that source, under what file reference, in which edition, on which page, in which register, behind which certification layer, and at what price.*

That is the difference between research and forensics. Research asks what is known. Forensics asks what would have to be produced to change what is known, and then names it, down to the shelf.

PART 512 — The load test

The evidence registers in this document do not ask only *what speaks for this*. They ask, in the same entry, *what does this not prove*.

Two worked examples, both from the record above.

A Criminal Division record may have existed. It does not follow that Bola Tinubu was personally reviewed for prosecution. An indexing entry establishes that a file was opened and named, not what was decided inside it, and not about whom. **(C)**

A historical dataset is missing. It does not follow that anything was concealed. Approved retention schedules destroy records on a timetable that has nothing to do with the subject of those records, and a routine destruction certificate is a likelier explanation than a decision. An absence is evidence only where the record would certainly have survived but for an act — and that is a claim requiring its own proof. **(C)**

This discipline is what makes the rest of the document usable. A dossier that reads every gap as a cover-up is not an investigation; it is a mood. Where the innocent explanation could not be excluded, it was printed in the same sentence as the finding.

PART 513 — The company he controlled, and the men who ran it

This is the chain. Every link is a court record, a corporate register or a sworn filing, and each is set out in full in the Parts above.

The network was real, and it was proved in open court. The heroin and cocaine enterprise investigated from 1988 in Chicago and Hammond, Indiana produced a multi-count federal indictment on 20 August 1991, prosecuted as No. 92 CR 113 in the Northern District of Indiana before Judge Rudy Lozano. Lee Andrew Edwards pleaded not guilty, went to trial, was convicted, and received a **life sentence** on the principal continuing-criminal-enterprise and conspiracy counts. Flakes Kellum pleaded guilty to the conspiracy count and was sentenced to **87 months**. Lynetta Durr was convicted by a jury and sentenced to 21 months. James Davis was convicted and sentenced and did not appeal. The Seventh Circuit records that the remaining defendants pleaded guilty pursuant to plea agreements. *United States v. Kellum & Durr*, 42 F.3d 1087 (7th Cir. 1994). **(A)**

Abiodun Agbele made an undercover heroin sale in November 1990, was arrested, and afterwards cooperated with United States law-enforcement authorities. He is one of the documented cooperators in that investigation. **(A)**

Agbele and Mueez Adegboyega Akande were directors of Compass Finance & Investment Company Limited, RC 131287. For thirty-three years that proposition rested on a single sworn American affidavit. In 2026 it was corroborated from the Nigerian corporate register — a second record, in a second country, created for an unrelated purpose, saying the same thing. **(A)**

Bola Tinubu controlled that company's accounts at Citibank International. (A)

The sworn affidavit of the investigating agent records two irreconcilable accounts from him, seventeen days apart in January 1992 — in the first, that he knew both men, had wired $100,000 to one and received $80,000 from one; in the second, that he had never had any business or financial relationship with either. The affidavit's author recorded the inconsistency. That the two statements were made, and that a federal agent swore to them, is established. Which of them was true is not. **(B)**

On 4 October 1993 a United States federal court ordered $460,000 forfeited out of accounts in his name. (A)

He was never charged with anything. (A)

Those propositions are not an argument. They are the record, in order.

What this document declines to do is fill the one gap in that chain with an assertion. **Whether Agbele or Akande was himself convicted is not established here** — the mapping of individual pleas in that prosecution is expressly incomplete in the Parts above, and a reader who wants that answer must obtain the docket, which is named there with its price. This document does not convict men by adjacency, not even where the adjacency is documented.

PART 514 — What is not proven, stated as plainly as what is

No court has ever found Bola Tinubu guilty of a criminal offence. Not in the United States, not in Nigeria, not in any matter in this document. **(A)**

This is not a technicality to be hurried past, and this document has never hurried past it. The 1993 proceeding was civil and *in rem* — directed against the money, not against the man. It did not require a conviction, did not seek one, and produced none. A forfeiture is a finding about property; it is not a verdict about a person, and anyone who reports it as one is misreporting it.

There is a second precision that matters just as much, and it cuts the other way from the headlines. **The case ended in a negotiated settlement, and a settlement adjudicates nothing.** The complaint of 26 July 1993 pleaded the funds as narcotics-trafficking proceeds *or* as property involved in money-laundering transactions — a disjunctive pleading, not a finding. On 15 September 1993 the parties settled; the decree followed on 4 October. **No court has ever found as a fact that this money was drug money.** What is established is what was pleaded, what was consented to, and what was surrendered. **(A)**

And the same settlement returned **more than US$1.4 million** to him. A document that printed the forfeiture and suppressed the return would deserve to be disbelieved about everything else. **(A)**

So the question that circulates — *was he a criminal?* — is not the question this record answers. What it answers is narrower, and for that reason it cannot be knocked down:

> He gave up $460,000 to the United States government on a complaint that pleaded the money as the proceeds of heroin trafficking, rather than contest it. No conviction was ever required to take it, and none was ever obtained. The men whose company's accounts he controlled belonged to a network whose principal was sentenced to life.

Every clause there is carried by a Part above. None of it needs a word added.

Whether an arrangement existed — cooperation, an understanding, or a decision not to charge — remains **open**. The mechanism existed and is documented: "Suspect's Cooperation" was a coded federal declination category in the relevant years, and cooperation ran through this very prosecution. No document naming Bola Tinubu as a cooperator, source or immunity recipient has ever been located. What would prove it, and what would disprove it, is stated in advance in the Parts above. **(C)**

There is one further possibility that this document records without pressing. **Abiodun Agbele cooperated with United States authorities after his arrest, and that cooperation is documented.** Whether it touched Bola Tinubu's position — whether it helped him, harmed him, or never concerned him at all — is not recorded in any document this investigation could reach. It is possible that another man's cooperation is part of why no charge followed. It is equally possible that it had nothing to do with it. Both remain possible, and the file that would decide between them has never been produced. That is the whole of what can honestly be said: no more, and no less. **(C)**

PART 515 — What the record gives him

A document that only accumulates is not an investigation either.

Widely circulated claims this document corrected in his favour:

- That he inherited a national debt of ₦21 trillion is **false**. The Debt Management Office puts the figure at ₦87.38 trillion. **(A)**
- The ₦72 trillion nominal rise in public debt substantially reflects currency revaluation rather than new borrowing. In dollars, external debt rose about 22 per cent. **(A)**

- The frequently cited ₦3.4 trillion in audit infractions for 2021 is approximately 85 per cent a single line of uncollected receivables at one electricity trading company. The residue in categories suggestive of misappropriation is about ₦291 billion — large, but not the headline. **(A)**

Findings this document withdrew or narrowed against its own argument. Four are recorded at Part 498, each in place, each dated: a supersession reversed when its source lineage proved weaker than the one it displaced; an overstatement about a Supreme Court judgment withdrawn after the Court's own *obiter* observations were read properly; a criticism of the President's federal appointments withdrawn, because in its broad form it is not supported by the Federal Character Commission's published figures; and an arithmetical error caught by this document's own sum check within the hour. **(A)**

That is not scrupulousness for its own sake. It is the reason the rest can be relied on.

SUPPLEMENT LXI - THE SEPTEMBER 23 RECORD ARCHITECTURE, DEA REPORT FORMS, AND THE CRIMINAL-DIVISION REQUEST

Added 29 September 2026. Supplement LX ended on 23 September 2026, the day the latest briefing deadline expired. The public docket then established the existence of the filings, but this document had not read the paid September 23 filings themselves. That boundary still matters. Where this supplement reports the contents of those filings from separately published accounts quoting them, the proposition is (B). Where a form, docket entry or government record is independently available from a United States government source or public docket, it is (A). Nothing below establishes a new criminal case against Bola Tinubu, identifies him as a Title III interception or pen-register target, or names him as a cooperator, confidential source or immunity recipient. Nothing above this line has been altered.

PART 552 - The FBI Says It Searched the Multi-Subject File Twice: by Terms and by Eye

Reporting published after the 23 September filing quotes the government as saying that, for FBI Request 1588244-000, the Bureau searched a multi-subject file for "Bola" and "Tinubu" separately and also conducted a manual, page-by-page responsiveness review. (B)

The point was offered in answer to Greenspan's argument that spelling variants or routine typographical errors might have caused records to be missed. The new fact is therefore methodological rather than substantive: the government's present position is not that a single exact-name database query was the whole search. It says a human review of the underlying multi-subject file accompanied the term search.

The filing itself has not been obtained in this work. No number of Tinubu-bearing pages is inferred from the description, and the description does not disclose the identities of the other subjects in the file.

PART 553 - Exemption 3 Now Points to Three Distinct Secrecy Systems

Reports quoting the 23 September filing say the FBI defended Exemption 3 with three separate authorities: Federal Rule of Criminal Procedure 6(e), the Pen Register Act, and Title III of the Omnibus Crime Control and Safe Streets Act. (B as to their invocation in this case.)

Those authorities concern different classes of protected material: grand-jury secrecy; non-public pen-register and trap-and-trace information; and electronic-interception material. Their reported invocation therefore makes the hidden record architecture more specific.

It does not identify whose communications were intercepted, whose device was subject to a pen register, or who appeared before or was considered by a grand jury. No located public record identifies Bola Tinubu as the target of any electronic interception or pen-register order. The distinction is categorical: "electronic-surveillance material exists in a multi-subject file" is not "Tinubu was wiretapped." No upgrade beyond that line.

PART 554 - DEA-6 Can Now Be Defined From DEA's Own Oversight Record

The reported DEA Vaughn architecture identifies DEA-6 reports among the responsive records. (B as to this production.)

The United States Department of Justice Office of Inspector General independently defines DEA-6 as a Report of Investigation. OIG material describes it as the ordinary report used to record investigative activity; other federal records show DEA-6 reports memorialising interviews, surveillance, source debriefings, searches, seizures and related case activity. (A as to the form's general function.)

That establishes the document type, not its subject. A DEA-6 can memorialise many kinds of activity concerning many people in the same investigation. Until ECF 100-3 maps a page or form to a named person, nothing Tinubu-specific follows from the form label alone.

PART 555 - DEA-210 Is a Defendant-Disposition Record, but the Named Defendant Is Not Yet Known

The same reporting identifies DEA-210 material in the production. (B as to this production.)

A federal court record quoting a DEA declaration identifies Form 210 as the DEA Defendant Disposition Report and states that it compiles DEA defendant statistics and is used by DEA and the FBI to track individual cases brought against DEA defendants. (A as to that historical DEA description.)

This is potentially a higher-value form type than a narrative investigative report because it is disposition-oriented. But the decisive fact is still missing: whose DEA-210 is in ECF 100-3? The form could concern any defendant or subject in the broader case architecture. No Tinubu-specific upgrade is made.

PART 556 - DEA-292 Remains an Unresolved Form Number

Secondary accounts of the 23 September filing also identify DEA-292 material. (B)

This run did not locate a contemporaneous, authoritative DEA manual or court record that safely defines the DEA-292 form used in the relevant record set. Searches for the number produce later regulatory-docket references - including an unrelated 2007 rulemaking labelled "Docket No. DEA-292" - that cannot be assumed to describe a 1990s investigative document.

The correct classification is therefore simple: DEA-292 appears in reporting on the Vaughn index; its function remains unresolved here. No inference is drawn from the number.

PART 557 - Part 95's California Test Has Partially Fired

Part 95 recorded Greenspan v. United States Department of Justice et al., N.D. Cal. No. 3:26-cv-07505, only as a monitoring lead and stated a test in advance: determine whether the new case contained a Criminal Division, legacy-prosecutor or Tinubu-related request.

The amended complaint filed on 10 September 2026 now has a public docket entry listing "Exhibit 14: USDOJ Criminal Division FOIA Request No. CRM-301678106." (A as public docket metadata.)

That is a real change. The Criminal Division branch of the test is positive: Greenspan has made a Criminal Division FOIA request and attached it to the new federal action.

The Tinubu branch remains unresolved. The docket description does not say what CRM-301678106 seeks. This document therefore does not place that request inside the Tinubu investigative chain. The single object that decides the question is Exhibit 14 itself.

PART 558 - What the September Headlines Do Not Establish

The 23 September filing belongs to the existing civil FOIA litigation. It is not a new drug-trafficking indictment or a new criminal prosecution of Bola Tinubu. (A as to the docket posture; B as to descriptions of the filing.)

The reported invocation of Title III does not establish that Tinubu was captured on a wiretap. The reported use of Exemption 7(D) does not establish that he was a confidential source. A DEA-210 somewhere in a multi-person production does not establish that he was the defendant named on it. CRM-301678106 does not establish a Tinubu Criminal Division file until the exhibit's subject is known.

Part 500 therefore does not move. No located document names Bola Tinubu as a cooperator, confidential source, informant, immunity recipient, or the named subject of a cooperation disposition.

PART 559 - The Search Has Compressed to Three Documents

1. DEA Vaughn index, ECF 100-3. This should map the DEA-6, DEA-210 and DEA-292 forms to pages, dates, exemption claims and possibly subjects.

2. The 23 September FBI supplemental declaration/reply. This should show the exact search and the placement of Rule 6(e), Pen Register Act, Title III, work-product and safety claims.

3. N.D. Cal. ECF 18, Exhibit 14, CRM-301678106. This decides whether the newly confirmed Criminal Division request belongs in the Tinubu branch at all.

Until one of those objects is held directly, the new architecture is real but the identities inside it remain partly hidden.

PART 560 - Register for Supplement LXI

PROPOSITION	PRESENT ASSESSMENT
FBI says it searched "Bola" and "Tinubu" separately and manually reviewed a multi-subject file	(B) - September 23 filing quoted by multiple reports; filing not directly held here
Rule 6(e), Pen Register Act and Title III invoked in the FBI Exemption 3 defence	(B) - same limitation
DEA-6 general function	(A) - Report of Investigation; official DOJ/DEA/OIG record
DEA-210 general function	(A) - Defendant Disposition Report; federal court record quoting DEA declaration
DEA-292 function	Unresolved - no primary form definition located in this run
CRM-301678106 exists as a Criminal Division FOIA request attached to the amended complaint	(A) - public federal docket metadata
CRM-301678106 concerns Bola Tinubu	Not established
Tinubu was a Title III or pen-register target	Not established
A new criminal case was filed against Tinubu in September 2026	No - the identified filing is in the existing civil FOIA litigation
Part 500 cooperation hypothesis	Unchanged - possible, not proven, not disproven, testable

Bottom Line After Supplement LXI

The September 23 record does not resolve the Tinubu question. It narrows the document architecture. The FBI says the responsive universe was searched as a multi-subject file by separate name terms and by manual review. The government says statutory secrecy rules covering grand-jury, pen-register and electronic-interception material are in play. The DEA record set is reported to contain identifiable investigative and disposition form families. Separately, a Criminal Division FOIA request now exists in Greenspan's California action exactly where Part 95 said to look - but its subject is still unknown. The next advance therefore depends on documents, not headlines.

Nothing above Supplement LX has been altered.

Supplement LXI - Source Notes

1. N.D. Cal. public docket metadata, Greenspan v. United States Department of Justice et al., No. 3:26-cv-07505, Filing 18 (10 September 2026), exhibit list including Exhibit 14, USDOJ Criminal Division FOIA Request No. CRM-301678106. [source]

2. U.S. Department of Justice, Office of Inspector General, DEA handling/audit materials identifying DEA-6 as Report of Investigation. [source]

3. Butler v. United States Department of Justice, E.D. Mich., 2005, federal court record quoting DEA declaration defining DEA Form 210 as Defendant Disposition Report. [source]

4. Chronicles Reporters, 25 September 2026, reproduction/description of the September 23 FBI search declaration: separate "Bola" and "Tinubu" terms and manual page-by-page review. [source]

5. BreakingNews.com.ng, 29 September 2026, report quoting the government's September 23 Exemption 3 argument under Rule 6(e), Pen Register Act and Title III. [source]

6. Global Upfront / Atlantic Post, 25 September 2026, reports describing the DEA Vaughn record types as DEA-6, DEA-292 and DEA-210. These reports are treated here as secondary reproductions pending direct retrieval of ECF 100-3. [source]

Source-status caution: the September 23 filing and ECF 100-3 were not directly obtained in this run. Claims attributed to their contents remain (B) unless independently anchored by an official source. The docket metadata and government form definitions are independently accessible and are classified accordingly.

SUPPLEMENT LXII - THE REGISTERED WASHINGTON INFLUENCE RECORD: NIGERIA, DCI, AND THE COUNTERWEIGHT ON FILE

Added 29 September 2026. This supplement is separate from the FBI/DEA merits question. It records a public influence architecture visible in United States Foreign Agents Registration Act filings. Registration under FARA is a disclosure regime and is not, by itself, evidence of illegality or improper influence. The purpose here is provenance: who retained whom, on whose behalf, for what declared work, and on what disclosed financial terms. Where the filing itself supplies the proposition, it is (A). Nothing above this line has been altered.

PART 561 - The Nigerian Executive Branch Has a Registered U.S. Public-Affairs Contract

A Department of Justice FARA filing for DCI Group AZ, L.L.C., registration 6278, names the foreign principal as "Republic of Nigeria through Aster Legal". The filing identifies the represented government branch as the Executive Branch and names Nuhu Ribadu, National Security Advisor, as the official with whom the registrant engages. (A)

The declared work is to assist the Nigerian government through Aster Legal in communicating its actions to protect Christian communities and to maintain United States support in countering West African jihadist groups and other destabilizing elements. The filing marks the work as political activity within FARA's disclosure framework. (A)

This is a public, registered relationship. Nothing in the filing says that DCI controls federal agencies, has access to sealed court material, or has any role in the FBI/DEA withholding decisions described elsewhere in this dossier.

PART 562 - The Filed Contract Is $750,000 a Month, With a $4.5 Million First Payment Recorded

The contract filed with the Department of Justice states a monthly retainer of $750,000, paid as two six-month instalments of $4.5 million each: one on execution and one upon expiration of six months from the effective date. (A)

The registration separately records $4.5 million received from the Republic of Nigeria on 12 December 2025, described as a six-month retainer pre-payment. The first instalment is therefore not merely a contractual obligation; it is recorded as received. (A)

The agreement states an initial term through 30 June 2026 and automatic renewal for an additional six months unless either party gives sixty days' notice. The contract makes a second $4.5 million instalment due after six months. This run did not locate a FARA receipt entry establishing that the second instalment was actually paid. Due is not paid, and the two are not conflated here.

PART 563 - The Contract Requires a Written Monthly Record of the Influence Work

The DCI agreement contains a reporting clause that is unusually useful from a records perspective. It requires a Monthly Report detailing stakeholder engagements, policy developments monitored, advocacy activities, government or legislative updates and recommended next steps, followed by a Final Report summarising activity, outcomes, policy or regulatory shifts and strategic recommendations. (A)

That clause establishes that a recurring documentary class was contractually required to be created if the agreement was performed as written. It does not establish that the reports are public, that this dossier possesses them, or what any report says. The open question is now narrower: whether those monthly reports survive with Aster Legal, DCI, the Nigerian government, or in any FARA-responsive production.

PART 564 - The Public FARA Trail Continues Beyond the Original Six-Month Term

FARA-derived public records list informational materials filed on 15 September 2026 by DCI Group AZ for the same foreign principal, Republic of Nigeria through Aster Legal. The currently accessible Secure Nigeria site also carries the disclosure that its materials are distributed by DCI Group AZ on behalf of that principal. (A as to the filed/disclosed relationship.)

This establishes continuing public-facing activity after 30 June 2026, the end of the contract's initial six-month term. It does not by itself prove whether the continuation occurred through the contract's automatic-renewal clause, a modification, a replacement agreement or another written instruction. Nor does continuing activity prove that the second $4.5 million instalment was paid.

PART 565 - The Opposition-Side Washington Contract Is Also Now Anchored in the Primary Register

This dossier had already recorded the lobbying role of Von Batten-Montague-York in the disclosure controversy. The Department of Justice FARA file now supplies the underlying contract directly. It identifies Atiku Abubakar as the client, sets an initial twelve-month term and a total professional fee of $1.2 million. (A)

The agreement states among its objectives the protection and strengthening of the client's standing in Washington and, expressly, to "counterbalance incumbent-government lobbying narratives through lawful engagement." It also provides for congressional engagement, executive-branch outreach, U.S.-facing messaging and periodic written strategic assessments. (A)

That filing does not invalidate any court document or factual statement circulated by the firm. It establishes provenance. The same rule applied above to the Nigerian government's contractor applies here: a registered political client is relevant to the source chain, not a substitute for checking the underlying document.

PART 566 - Two Registered Influence Operations, and a Boundary That Must Hold

The public United States register now permits both sides of the Washington influence environment to be described from primary filings: an Executive Branch engagement through Aster Legal and DCI Group, and an opposition-candidate engagement through Von Batten-Montague-York.

The contracts differ sharply in scale, client, declared purpose and structure. That difference is a documentary fact, not an evaluative ranking. FARA registration is lawful disclosure activity; neither contract establishes bribery, obstruction, improper access to the court, or control over the Department of Justice.

No evidence located in this run connects DCI Group to the FBI/DEA search, the sealed declarations, ECF 100-3 or any cyber activity. No evidence located here shows that Von Batten-Montague-York caused the agencies' litigation position. The influence record and the evidence record are adjacent. They are not the same record.

PART 567 - Register for Supplement LXII

PROPOSITION	PRESENT ASSESSMENT
DCI Group AZ represents Republic of Nigeria through Aster Legal under FARA	(A) - DOJ FARA filing, registration 6278
Represented branch / named official	(A) - Executive Branch; Nuhu Ribadu, National Security Advisor
First six-month retainer payment	(A) - $4.5m recorded received on 12 Dec 2025
Contract rate and second instalment	(A) - $750k/month; second $4.5m instalment contractually due after six months
Second $4.5m instalment was actually paid	Not established in this run
Monthly and final written reports required	(A) - contract clause
DCI activity continued after 30 June 2026	(A) - September 2026 FARA informational-material trail / current disclosure
Atiku-VBMY contract	(A) - 12 months, $1.2m; DOJ FARA filing 7130
Either FARA contract proves improper influence over the FOIA litigation	No

Bottom Line After Supplement LXII

The Washington record is not a one-sided lobbying story. The Nigerian executive branch and a leading opposition figure both have registered U.S. influence engagements on file, with disclosed clients, objectives and financial terms. The correct use of those records is not to discredit either side by association. It is to mark provenance before assessing any claim that enters the Tinubu disclosure dispute through one of those channels.

Nothing above Supplement LXI has been altered.

Supplement LXII - Source Notes

1. U.S. Department of Justice, FARA registration 6278, DCI Group AZ, L.L.C. / Republic of Nigeria through Aster Legal, Exhibit A/B and filed Client Services Agreement, received 18 December 2025. [source]

2. FARA informational-material record, DCI Group AZ / Republic of Nigeria through Aster Legal, 15 September 2026. [source]

3. Secure Nigeria current FARA disclosure: materials distributed by DCI Group AZ, L.L.C. on behalf of Republic of Nigeria through Aster Legal. [source]

4. U.S. Department of Justice, FARA registration 7130, Von Batten-Montague-York, L.C. / Atiku Abubakar, Government Affairs and Strategic Advisory Agreement, received 1 April 2026. [source]

FARA-status caution: registration and disclosure are not findings of wrongdoing. This supplement records the relationships and declared terms exactly because they are public and attributable, while keeping them separate from the merits of the FOIA case.

SUPPLEMENT LXIII - THE DIRECT SEPTEMBER FILING: TITLE III FILE LINKAGE, IRS INTERVIEW MEMORANDA, AND THE AGBELE INDICTMENT RECORD

Added 29 September 2026. This supplement follows Supplements LXI and LXII. It is the first run in this edition to read the plaintiff's 9 September 2026 filing, Document 104, and the filed Statement of Genuine Issues, Document 104-2, directly. They are litigant filings, not judicial findings. Where they reproduce or quote government declarations, transcripts or indexes that this document has not separately obtained, the proposition is graded as a filed-record statement rather than silently upgraded to a court finding. Independent federal sources are used where they exist. Nothing above Supplement LXII has been altered.

PART 568 - Document 104 Changes the Evidence Level, but Not the Burden

The September dispute can now be read from the filed memorandum itself rather than through press summaries. Document 104 was filed in Greenspan v. Executive Office for U.S. Attorneys et al., No. 1:23-cv-01816-BAH, on 9 September 2026. It is the plaintiff's reply in support of his second summary-judgment motion and his opposition to the agencies' cross-motion. Document 104-2 is his Statement of Genuine Issues. Both are public court filings. (A) as to what was filed and what the filings say; the truth of disputed factual propositions remains to be decided.

That distinction matters here because several of the most important new details are quotations from declarations and historical transcripts identified by docket number. A quotation in a litigant's brief is stronger than a newspaper paraphrase and weaker than the underlying exhibit. This supplement preserves that difference throughout.

PART 569 - The DEA Index Key Is Now Precise, and the Earlier DEA-292 Label Is Superseded

The direct filing identifies the DEA's new Vaughn index as ECF No. 99-3. The same combined cross-motion was duplicated at ECF No. 100, so a reference to 100-3 can describe the duplicate filing; it is not a separate second index. The operative first-filed attachment is 99-3. (A as to the docket description in Document 104.)

More importantly, Document 104 identifies the standardized DEA records as DEA-6 Reports of Investigation, DEA-202 Personal History Reports, and DEA-210 Defendant Disposition Reports, together with FBI Identification Records and Title III request pages. Supplement LXI recorded secondary reporting that called the middle form DEA-292 and deliberately declined to define it. The directly filed description now controls: for this Vaughn index, the relevant form is DEA-202. Part 556 is therefore superseded on that point, without being deleted.

PART 570 - DEA-202 Is a Personal History Report Used at or Around Arrest

The form identity can be independently checked. A federal court that reviewed a blank DEA-202 described it as a Personal History Report used to compile basic background information collected at the time of an arrest, including biographical and descriptive information, occupation, employment and family information. A second federal decision likewise describes DEA Form 202 as a form identifying and classifying an individual prior to or at arrest. (A as to the official/court record.)

That makes the form type potentially useful for person-level reconstruction. It does not identify whose DEA-202 appears in ECF 99-3. In a multi-person investigation, a Personal History Report may concern any person processed by the agency. No Tinubu-specific inference follows from the form label alone.

PART 571 - The DEA Index Accounts for 236 Pages, but the Public Arithmetic Leaves an Eight-Page Delta

Document 104 states that ECF 99-3 catalogues 236 pages across 25 pages of index, compared with 205 pages and 17 index pages in the earlier version. It says 171 pages are withheld in full and 57 disclosed in part. Those two categories total 228, eight short of 236. (B - the plaintiff's filed characterization of the agency index.)

This document does not manufacture an explanation for the eight pages. They may fall into another disposition category, reflect counting conventions, duplicates or something else. The direct index itself is the only document that resolves the arithmetic. The discrepancy is recorded because it creates a mechanical check that can be closed in either direction once ECF 99-3 is obtained.

The same filing says the index repeats one justification paragraph across materially different record types and preserves several typographical errors from the earlier index. That is the plaintiff's legal criticism of the adequacy of the Vaughn showing, not a judicial finding. The Court has not yet ruled on it.

PART 572 - The Exact FBI File Family Is Tied to Public Title III Intercept Transcripts

This is the strongest new documentary join in the run. Document 104 states that the FBI's own FD-302 transcriptions of Title III intercepts in the Edwards investigation bear file number 245F-IP-71386, identify the intercepted telephone and subscriber, name the Special Agent who monitored each call, and were introduced into evidence in United States v. Edwards. Document 104-2 repeats that the intercept transcriptions remain in the public criminal case file. (B as to the file-number mapping, pending the underlying Exhibit J.)

The underlying wiretap itself is independently real. The Seventh Circuit recorded that in 1990 the FBI obtained a court order to wiretap Lee Andrew Edwards' telephones at 1522 Taft Street and 460 Taft Place and described intercepted calls used in the

prosecution. (A - published appellate opinion.)

The limit is as important as the join. Nothing located identifies Bola Tinubu as the subscriber, speaker, target or person intercepted on those calls. The public appellate record identifies Lee Edwards' telephones. The existence of Title III material in the file cannot be converted into the headline "Tinubu was wiretapped" on the present record.

PART 573 - The New FBI Declarations Map Surveillance and Controlled-Buy Withholdings to Specific Bates Numbers

Document 104 describes the Driver Declaration as using Exemption 7(E) category (b)(7)(E)-9 for the targets, locations and monitoring of surveillance conducted between 1990 and 1994. A separate category, (b)(7)(E)-8, is said to withhold the quantities and types of drugs purchased in controlled buys on Bates pages 1887, 1894, 1899, 1901, 1908 and 1915. (B - filed litigant description of Driver Declaration.)

Five further Bates numbers - 3064, 3078, 3082, 3086 and 3110 - are described only through the FBI's sealed ex parte explanation of another technique. The public filing cannot test what that technique is. No subject identity is supplied here, and no inference about Tinubu is drawn from the Bates map.

The Exemption 5 dispute is narrower still. Document 104 calls the withholding four Bates pages and then lists 3100-3101, 3143, 3323 and 3330. Read literally, that is four cited ranges but five numbered pages. The underlying Driver Declaration is needed to determine whether 3100-3101 is treated as one record, one range or two pages. The mismatch is recorded, not resolved.

PART 574 - The IRS Consultation Contains Three January-February 1992 Memoranda of Interview

The filed memorandum says the IRS, consulted on FBI records, withheld approximately twenty-five pages in full under Exemption 3 and 26 U.S.C. section 6103. It identifies among them three Memoranda of Interview from January and February 1992 and part of an IRS-CI affidavit. The stated agency ground, as quoted from the Mircan Declaration, is that they detail the IRS criminal investigation of taxpayers other than the FOIA requester. (B - Document 104 quoting ECF 99-2, Mircan Decl. paragraph 9(i)-(k).)

The timing makes these objects unusually important. The Moss affidavit already places the known Tinubu interviews in January 1992, including the 13-14 January account and the 30-31 January reversal recorded elsewhere in this dossier. The new memoranda sit in January and February of the same year. That overlap does not identify the interviewees. They could concern Tinubu, Akande, Agbele, another taxpayer or more than one person. The names and dates have not been disclosed in the public filing.

IRS Criminal Investigation's own manual explains why a Memorandum of Interview is not a trivial routing form. It is a permanent record of what occurred at an interview and ordinarily records the date, time, place, persons present, what transpired, testimony, evidence and investigative leads. (A - IRS Internal Revenue Manual.) The three memoranda therefore become high-value documentary objects even though their subjects remain unknown.

PART 575 - Agbele's Indictment Moves From Litigation Shorthand to Sworn Agent Testimony

Earlier Parts treated references to a "1992 Indiana criminal case" involving Abiodun Agbele as a lead whose docket had not been authenticated. Document 104 now identifies a more direct record. It states that selected pages of DEA Special Agent Vincent Balbo's sworn sentencing testimony were filed by the United States as an attachment to the Government's Sentencing Memorandum in United States v. Edwards, Document No. 778, filed 14 March 1996. Asked whether he participated in Agbele's indictment and arrest, Balbo answered: "Yes sir, I did." (B until the underlying transcript is independently held; the quotation appears in the public D.D.C. filing.)

The identity and investigative context are independently anchored. In United States v. Lee Andrew Edwards, 77 F.3d 968 (7th Cir. 1996), the Court of Appeals recorded that Balbo interviewed Abiodun Agbele in October 1991 and described Agbele as another source of Edwards' heroin. (A.)

This materially upgrades the proposition that an indictment existed. It still does not supply the indictment number, charging instrument, disposition or reason no Agbele criminal case appears under that name in a modern public PACER search. Those remain separate questions.

PART 576 - A Federal Prosecutor Said Separate Grand-Jury Proceedings Produced Other Edwards-Connected Indictments

Document 104 and 104-2 identify a second historical transcript. At the Edwards trial on 9 March 1993, Assistant United States Attorney Daniel L. Bella stated on the record that grand-jury proceedings involving witnesses Karen Pertuso and Vincent Balbo did not produce the Edwards indictment but did produce indictments of other defendants connected with Edwards. He further said that he had pulled those grand-jury transcripts and that they were held in the U.S. Attorney's Office in Hammond, where defense counsel could examine and copy them. (B - public 2026 filing reproducing the 1993 transcript.)

The statement establishes a prosecutor-side charging tree outside the single Edwards indictment at the level the filed transcript supports. Balbo's separate testimony places Agbele within that tree. It does not identify Bola Tinubu as one of the indicted persons, a grand-jury witness or a grand-jury target. No such proposition is made here.

PART 577 - The Missing Agbele Case Number Is Now a Defined Retrieval Problem

The same September filing says a PACER Case Locator search dated 6 September 2026 returned no public criminal case for Abiodun Agbele. A negative modern name search does not erase Balbo's sworn statement. It means the two records must be reconciled. Possible explanations include a name variant, a sealed or historically sealed docket, a pre-electronic case not indexed under the modern name search, a different district/division, or a disposition entered under another identifier. None is adopted without the docket.

The highest-value objects are now concrete: Document 778 with the complete Balbo excerpt; the 9 March 1993 Edwards trial transcript around Bella's statement; the indictment/case-number index for Agbele name variants; and any USAO Hammond or N.D. Indiana docket cross-reference created by the separate grand-jury proceedings. The search has moved from "was there another case?" to "what number did the government use for the case its agent said he helped indict?"

PART 578 - The EOUSA Declaration Filed in This Case Is Quoted as Naming a Different Plaintiff

Document 104 quotes the EOUSA declaration at ECF 99-2, pages 52-59, as saying its author was familiar with the FOIA request submitted by the plaintiff in "this case, America First Legal Foundation." The plaintiff here is Aaron Greenspan. The filing also quotes that declaration as saying the plaintiff supplied no direct public-interest justification, while Greenspan points to a section of his motion that did so. (B - allegation and quotation in a filed adversarial memorandum.)

This is potentially important to the reliability of EOUSA's justification, but the evidentiary boundary is strict. ECF 99-2 itself has not been independently obtained in this run, and the Court has not ruled that the declaration was copied from another case or is unreliable. The proper upgrade condition is simple: read the Hudgins Declaration itself. If it contains the quoted wrong-plaintiff language on its face, that fact becomes Category A as a filed-document observation; what legal consequence follows would remain for the Court.

PART 579 - A 2023 DOJ Proof-of-Death Determination Collides With a 2026 Denial

Document 104 identifies another internal inconsistency that can be tested from the filed record. It says Greenspan's statement of facts described Mueez Adegboyega Akande's death as confirmed by the Department of Justice, and that the agencies answered: "Deny." The same memorandum then quotes a 4 May 2023 letter from DOJ's Office of Information Policy stating that the Office had located sufficient proof of death and was remanding the request to EOUSA for a search concerning Akande. (B - Document 104 quoting ECF 35-5 and the 2026 response.)

The contradiction is procedural, not proof of anything about the 1990s investigation. It matters because the FBI says living/deceased status informs privacy analysis. The clean upgrade path is to place ECF 35-5 beside ECF 99-6. Until both are independently held, this document records the collision exactly as the filed memorandum presents it and no more.

PART 580 - The Proposed Release Order Is Not an Order

Document 104-4 is captioned [PROPOSED] ORDER. It asks Judge Howell to grant Greenspan's motion, deny the agencies' cross-motion, order broader production, require a revised DEA Vaughn index, require declarations about sealed charging records, and review specified FBI Bates pages in camera. It is a litigant's proposed form of relief. It is not signed, dated or entered as a judicial order. (A.)

That distinction closes a recurring headline error. As of this run, the public materials located do not show Judge Howell having entered the proposed order or decided the September cross-motions. The September 9 filing therefore proves what Greenspan asked the Court to do, not that the Court has agreed.

PART 581 - Register and Exact Re-Entry Point After Supplement LXIII

PROPOSITION	PRESENT ASSESSMENT
Document 104 / 104-2 read directly	(A) - public D.D.C. filings; arguments remain litigant positions
DEA Vaughn index operative attachment	ECF 99-3; cross-motion duplicated at ECF 100
DEA-292 label from Supplement LXI	Superseded for this index by direct filing: DEA-202
DEA-202 form identity	(A) - Personal History Report; basic arrest/background data
DEA index page count	(B) - 236 catalogued; 171 WIF; 57 partial; eight-page delta unresolved
Title III FD-302 file-number join	(B) - 245F-IP-71386 in public Edwards file per filed memorandum
Public wiretap existence / known telephones	(A) - Seventh Circuit: Lee Edwards telephones wiretapped in 1990
Tinubu personally intercepted or wiretapped	Not established
Three Jan-Feb 1992 IRS Memoranda of Interview	(B) - quoted Mircan Declaration; interviewees undisclosed
Balbo testified he participated in Agbele indictment/arrest	(B) from filed transcript quotation; independent Edwards context (A)
Separate Edwards-connected indictments from grand jury	(B) - filed reproduction of AUSA Bella trial statement

PROPOSITION	PRESENT ASSESSMENT
Public Agbele criminal docket located	No - filing reports negative PACER name search; case number remains target
EOUSA declaration names America First Legal Foundation	(B) until ECF 99-2 itself is independently read
Akande death: 2023 OIP proof vs 2026 denial	(B) - filed memorandum quotes both; underlying ECFs remain target
Document 104-4 is a judicial order	No - it is expressly a proposed order

Exact re-entry point. The next material upgrade requires the underlying records, not another round of headlines: (1) ECF 99-3, the DEA Vaughn index itself; (2) ECF 99-1 and 99-2, especially the Driver, Mircan and Hudgins declarations; (3) ECF 85-4 / Document 778 and the complete Balbo sentencing testimony; (4) the 9 March 1993 Edwards trial transcript around Bella's grand-jury statement; and (5) the historical case-number/docket object for Agbele. Each can confirm, narrow or defeat a proposition above.

Bottom Line After Supplement LXIII

The September record now contains more structure than the press version suggests. The exact FBI file family is tied, through a filed court memorandum, to public Title III intercept transcripts used in the Edwards prosecution. The public appellate record independently confirms that Edwards' telephones were wiretapped. IRS consultation material includes three substantive interview memoranda from January-February 1992. And the record quoted into the current FOIA litigation contains sworn DEA-agent testimony that Agbele was indicted, alongside a prosecutor's statement that separate grand-jury proceedings produced other Edwards-connected indictments.

None of those facts identifies Tinubu as a wiretap target, an indicted defendant, a grand-jury target, a confidential source or the subject of the three IRS interview memoranda. The new material is important precisely because it narrows the missing objects without filling their names by inference. The next break will come from the underlying index, declaration, transcript or docket number.

Nothing above Supplement LXII has been altered.

Supplement LXIII - Source Notes

1. Greenspan v. Executive Office for U.S. Attorneys et al., No. 1:23-cv-01816-BAH, Document 104, filed 9 September 2026 - plaintiff reply/opposition; direct public PDF. [source]

2. Same case, Document 104-2 - Statement of Genuine Issues; direct public PDF. [source]

3. Same case, Document 104-4 - [PROPOSED] ORDER; direct public PDF. [source]

4. United States v. Kellum & Durr, 42 F.3d 1087 (7th Cir. 1994) - public appellate opinion describing 1990 FBI wiretap of Lee Edwards telephones. [source]

5. United States v. Lee Andrew Edwards, 77 F.3d 968 (7th Cir. 1996) - public appellate opinion recording Balbo interview of Abiodun Agbele and Agbele as a source of Edwards heroin. [source]

6. Internal Revenue Service, IRM 9.4.5, Interviews - definition and required contents of a Memorandum of Interview. [source]

7. United States District Court, N.D. Florida, federal record describing DEA-202 Personal History Report and the fields collected at arrest. [source]

8. GAO-02-209R - DEA arrest/declination disposition statistics derived from DEA-210 Defendant Disposition Reports. [source]

Source-status caution: Document 104 is an adversarial filing. Quotations it attributes to Driver, Mircan, Hudgins, Balbo or Bella are recorded here as filed-record statements unless the underlying document or an independent official source was separately located. The Court has not adopted the plaintiff's legal arguments merely because they were filed.

SUPPLEMENT LXIV - THE 1993 STATUS COLLISION AND THE DISCLOSED WASHINGTON INFLUENCE LEDGER

PART 582 - The Privacy Argument's 1993 Status Premise Does Not Survive the Primary Record

On 4 September 2025, in this same FOIA litigation, Bola Tinubu's lawyers filed Document 56, a Motion to Confirm Exemptions. The motion argued that the requested information concerned a period before he became a public figure and stated: "As Plaintiff concedes, Intervenor was a student in 1993 and not a public official." That sentence is not press paraphrase. It appears in a signed filing submitted on Tinubu's behalf by his attorneys. (A as to the filing and the statement made in it.)

The public record from 1993 says otherwise on the public-office point. The United States Congressional Record of 18 November 1993 reproduced a contemporaneous Reuters dispatch quoting "Senator Bola Tinubu" and identifying him as "the Social Democratic Party senator." Nigeria's State House records that Senator Tinubu spoke on the Senate floor on 19 August 1993, before General Sani Abacha dissolved the National Assembly on 17 November. The Nigerian Embassy in Tel Aviv likewise states that Tinubu was elected to the Senate for Lagos West in 1992. These are independent records in two governments, one of them contemporaneous. (A as to the records.)

The "student" premise is also unsupported by the university record this dossier already holds. Chicago State University's registrar stated that Bola A. Tinubu attended from August 1977 through June 1979 and received his degree on 22 June 1979. That does not prove he could not have studied somewhere else in 1993; the court filing names no such institution. It means the known CSU record cannot supply the student status asserted in Document 56. (A as to the CSU record; no inference beyond it.)

What changes. The legal claim that historic law-enforcement records may retain substantial privacy protection does not rise or fall with this factual error. Public officials retain privacy rights under FOIA, and the Court must perform the legal analysis. What changes is narrower: a factual premise used to distinguish these records as belonging to a private pre-political period is contradicted by the contemporaneous record. In 1993, Tinubu was an elected senator during the year the forfeiture case was filed and resolved.

PART 583 - Roger Stone Is a Named FARA Registrant on the Nigerian Executive-Branch Account

A Department of Justice FARA short-form registration received on 18 December 2025 identifies Roger Stone as a consultant to DCI Group AZ, L.L.C., registration 6278, rendering services for the foreign principal "Republic of Nigeria through Aster Legal." The form states that the consultant would assist the Nigerian government in communicating its actions concerning protection of Christian communities and maintaining United States support against West African jihadist groups and other destabilizing elements. It marks the services as including political activity and is executed under penalty of perjury. (A)

The primary registrant's supplemental statement independently lists Stone as a consultant assigned to the Republic of Nigeria through Aster Legal from 18 December 2025. The underlying Exhibit A/B identifies the represented branch as the **Executive Branch** and names National Security Advisor Nuhu Ribadu as the official with whom the registrant engages. The filing does not state Stone's individual compensation, establish unlawful conduct, or connect him to the FOIA litigation. Its significance is documentary: a named consultant and the represented branch now sit inside the already-established $4.5 million first-retainer structure without inference. (A)

PART 584 - The FARA Activity Ledger Records Direct 'Strategic Engagement' Outreach to the White House

The same DOJ supplemental filing contains a dated activity ledger for the Nigerian account. On 23 January 2026 it records an email to **James Blair** with the purpose "Strategic engagement" and a separate email the same day to **Hailey Borden** with the same purpose. Both entries identify the foreign principal as Republic of Nigeria through Aster Legal. (A)

White House records independently establish the positions those names held at the time. James Blair was Assistant to the President and White House Deputy Chief of Staff; Hailey Borden was Special Assistant to the President and Director of Business Outreach in the Office of Public Liaison. The join is direct: the foreign-principal ledger records strategic-engagement outreach to two serving senior White House officials. The filing does not disclose the content, identify the sender, state whether either official replied, or show any policy, enforcement, litigation or disclosure outcome. Contact is not influence; influence is not outcome. (A)

PART 585 - The First $4.5 Million Retainer Now Has a Government-Filed Disbursement Ledger

Supplement LXII established that DCI reported receiving a $4.5 million six-month retainer from the Republic of Nigeria through Aster Legal on 12 December 2025. The supplemental statement now permits the first reporting period to be followed downstream. Under the Nigerian foreign-principal entry, DCI reported **$1,890,417.60** in monetary disbursements during the period. (A)

The largest named lines include Davenport Ventures ($100,000 for each of three retainers, later $250,000, plus expenses); London Global Strategies ($75,000 and $375,000 retainers); Drake Ventures LLC ($600,000 retainer plus $14,193 expenses); and Event Strategies Inc. ($93,141.30 and $106,409.29 for event services). The ledger also records photography, videography, creative-services and analytics expenditures. These are the registrant's own itemized FARA disclosures. The $1.890 million total must not be treated as the complete

project account or subtracted from $4.5 million and called profit; the statement covers a reporting period. (A)

PART 586 - What the New Record Establishes, and the Lines It Does Not Cross

PROPOSITION	PRESENT ASSESSMENT
Filed privacy motion: student / not public official in 1993	(A) - statement appears in Document 56
Tinubu held elected public office during 1993	(A) - contemporaneous U.S. Congressional Record plus Nigerian government records
Known CSU attendance extended into 1993	No - CSU record ends June 1979; other study is neither established nor excluded
Roger Stone registered on Nigeria-through-Aster account	(A) - DOJ FARA short form and supplemental statement
Strategic-engagement emails to Blair and Borden	(A) - DOJ FARA ledger; White House records establish their offices
Either White House official acted because of the outreach	Not established
Nigeria-account disbursements in first reporting period	(A) - $1,890,417.60
Improper lobbying or influence over the FOIA litigation	Not established

Bottom Line After Supplement LXIV

This run produces two independent documentary upgrades. The first is internal to the disclosure fight: Tinubu's own filed privacy argument used a historical-status premise that does not match the record. The Congressional Record was calling him Senator Bola Tinubu in November 1993, Nigeria's State House places him on the Senate floor in August, and the Nigerian Embassy places his election in 1992. That does not decide Exemption 7(C). It removes the factual proposition that 1993 was wholly a private, pre-office period.

The second upgrade is the public influence record. DOJ filings now put a named consultant, an Executive-Branch foreign principal, two direct senior-White-House strategic-engagement contacts, a $4.5 million received retainer and $1.890 million in itemized first-period disbursements into one official paper chain. None of it proves improper influence and none touches the merits of the 1993 investigation. But the architecture no longer has to be described as a contract in the abstract. The personnel, contact points and money trail are on file with the United States government.

Nothing above Supplement LXIII has been altered.

Supplement LXIV - Source Notes

1. D.D.C. No. 1:23-cv-01816-BAH, Document 56, Motion to Confirm Exemptions, filed 4 Sept. 2025, p. 9 (direct filed PDF mirrored by West Africa Weekly).

2. U.S. Congressional Record - House, 18 Nov. 1993, p. 30047 (GPO); The State House, Abuja, "Setting the Record Straight: President Tinubu's Role in the June 12 Struggle"; Nigerian Embassy in Tel Aviv official presidential biography; Chicago State University Registrar letter of 27 June 2022.

3. U.S. DOJ FARA registration 6278: Roger Stone Short Form, received 18 Dec. 2025; Exhibit A/B, received 18 Dec. 2025; Supplemental Statement, received 31 May 2026.

4. DOJ FARA Supplemental Statement 6278, activity and financial appendices: 23 Jan. 2026 Blair/Borden entries; $4.5m Nigeria receipt; $1,890,417.60 Nigeria-account disbursement total and itemized recipients.

5. The White House, 2025 appointment announcements: James Blair, Assistant to the President and White House Deputy Chief of Staff; Hailey Borden, Special Assistant to the President and Director of Business Outreach.

Source-status caution: A filing establishes what a party represented to the Court, not a judicial finding. The Congressional Record establishes the contemporaneous publication and identification; Nigerian government records independently corroborate elected office. FARA records establish disclosures under the federal registration regime, not unlawful influence or causal effect.

SUPPLEMENT LXV - THE MATON JOIN KEY: THE GOVERNMENT-OF-NIGERIA FARA ENTRY, THE PRIVATE CONTRACT, AND THE SECOND WASHINGTON SHOP

*Added 29 September 2026. Rule No. 1 applies: only findings that materially alter an evidentiary proposition enter this supplement. This run begins with a United States Department of Justice FARA registration that names the **Government of Nigeria** as the foreign principal. Inside the same filed package, however, the written contract attached as the agreement is between the registrant and a private Nigerian company, **Maton Engineering Nig. Limited**. A separate DOJ filing then identifies that same company as the foreign principal of a second Washington firm and states that it is privately owned and not supervised, owned, directed, controlled, financed or subsidized by a foreign government. The record below documents that join and stops at it. It does not allege an unlawful pass-through, hidden state financing, a FARA violation, or any connection to the Tinubu FOIA litigation. Nothing above Supplement LXIV has been altered.*

PART 587 - The Government-of-Nigeria Registration and the Contract Attached to It Name Different Counterparties

On 23 January 2026 BGR Government Affairs, LLC filed an Exhibit A/B under FARA registration 5430. Exhibit A names the foreign principal as **Government of Nigeria**, gives the address at the Shehu Shagari Complex in Abuja, classifies it as the government of a foreign country, identifies the represented branch or agency as **Public Diplomacy - Government of Nigeria**, and names Alabi Hammed Oyewale, Director, Public Diplomacy, as the government official with whom the registrant engages. (A)

Exhibit B repeats **Government of Nigeria** as the foreign principal and checks the box stating that the agreement with that principal is a formal written contract, for which the contract is attached. It describes government-affairs and public-relations work involving communications with relevant United States officials, decision makers and media. (A)

The attachment is different. It is addressed to Larry Cornelius Malemi, Corporate Secretary/Legal Head of **Maton Engineering Nig. Limited**. It states that Maton has agreed to retain BGR; defines the agreement as being between BGR and Maton; and says that, on behalf of the Company, BGR will engage the United States Congress, Administration and relevant federal agencies on U.S.-Nigerian relations and provide public-relations services. **The foreign principal named on the federal form is Government of Nigeria. The contracting client named in the attached agreement is Maton Engineering.** Both propositions sit inside the same DOJ-filed Exhibit A/B package. (A)

PART 588 - The Attached Contract Makes Maton the Fee Obligor

The BGR-Maton agreement specifies a professional fee of **US$150,000 per month for six months** of service beginning 1 January 2026, with payments quarterly and in advance. It states that the Company will authorize ordinary expenses, that professional fees and expenses will be invoiced separately, and that invoices generated under the agreement are payable directly to BGR. On its face, the six-month professional-fee schedule is therefore **US$900,000**, before expenses. (A)

Two invoice-period references inside the attachment say 2025 even though the service term, signatures and FARA registration are in 2026. Nothing in this supplement uses those dates as evidence of earlier activity; they are treated as an internal drafting or template anomaly unless another record shows otherwise. More importantly, the initial FARA form does not itself identify a receipt before registration. The payment path after registration therefore remains a separate question from the identity mismatch in the filing package. (A as to the text; no inference as to cause.)

PART 589 - Maton Appears Again in FARA, This Time as a Private Foreign Principal Paying a Second Washington Firm

Nine days before the BGR filing, Valcour, LLC registered **Maton Engineering Nigeria Limited** as its own foreign principal under FARA registration 7373. Valcour's Exhibit A does not classify Maton as a government. It classifies Maton as an organization/corporation and states that the company is **privately owned**, managed by Chairman and CEO Matthew Tonlagha. The form marks **No** to government supervision, ownership, direction, control, financing and subsidy. (A)

Valcour's attached agreement is also directly with Maton. It covers strategic communications and government affairs with United States media, Congress and the Executive Branch for the stated purpose of strengthening U.S.-Nigeria bilateral relations. The contract runs from 15 December 2025 through 14 June 2026 and sets a fee of **US$120,000 per month**, quarterly in advance - a six-month contractual fee of **US$720,000**, before expenses. The DOJ-filed form goes one step beyond contract value: it records **US$360,000 received from Maton on 30 December 2025** as the first payment. (A)

PART 590 - One Private Company Sat Inside Two Simultaneous Washington Channels

The two federal filings therefore intersect at a single corporate join key. **Maton Engineering** is the named contracting client and fee obligor in BGR's attachment while BGR's federal forms call the represented foreign principal the Government of Nigeria. At the same time, Maton itself is the named foreign principal of Valcour, where DOJ records it as a private company and records an actual US$360,000 payment. The two engagements overlap through the first half of 2026 and both target U.S. government and public-facing channels on U.S.-Nigeria relations. (A)

On the face of the two contracts, the maximum six-month professional fees are US$900,000 for BGR and US$720,000 for Valcour, or **US$1.62 million** combined before expenses if both ran for their full stated terms. That arithmetic is contractual exposure, not proof that US$1.62 million was paid. This run independently establishes only the US$360,000 Valcour receipt. It has not obtained BGR's later financial ledger for the Nigeria account. (A/C boundary stated.)

PART 591 - BGR Then Acted Publicly in the Name of the Government of Nigeria

The principal/contract-counterparty mismatch is not the only Nigeria record in BGR's FARA file. On 11 March 2026 BGR filed informational material containing an email from Lester Munson to **Jarrod P. Agen at EOP/WHO**, copied to **Lucy Herrington at the Department of the Interior**. The message states: **"BGR represents the Government of Nigeria"** and requests a meeting for Minister of Solid Minerals Development Dele Alake during his 23-26 March visit to Washington to discuss how Nigeria could partner with the United States on critical minerals. The filing itself carries the FARA disclosure that the material was distributed by BGR on behalf of the Government of Nigeria. (A)

An independent Nigerian government publication confirms that Alake was in Washington in that period for the Powering Africa Summit and was publicly advocating U.S.-African cooperation on critical minerals. That corroborates the travel and subject matter. It does **not** establish that Agen, Herrington or any other official accepted the requested meeting, that a policy changed, or that Maton participated in that outreach. (A as to the published records; no inference beyond them.)

PART 592 - What the Maton Join Establishes, and the Document That Now Matters Most

PROPOSITION	PRESENT ASSESSMENT
BGR FARA foreign principal	(A) Government of Nigeria; Public Diplomacy branch named
Counterparty in attached BGR contract	(A) Maton Engineering Nig. Limited
BGR contractual professional fee	(A) US$150,000/month for six months; Maton named as payer/fee obligor
Valcour foreign principal	(A) Maton Engineering Nigeria Limited
Maton government-controlled/financed per Valcour filing	No - filing marks government supervision, ownership, direction, control, financing and subsidy "No"
Valcour payment actually received	(A) US$360,000 from Maton, 30 December 2025
BGR later acted in Government of Nigeria name	(A) 11 March 2026 EOP/WHO-DOI meeting request and FARA disclosure
Government reimbursed or financed Maton for either contract	Not established
BGR or Valcour conduct was unlawful	Not established
Connection to 1993 investigation or FOIA litigation	None established

Bottom Line After Supplement LXV

This run adds a second documentary architecture to the Washington influence record. In one DOJ filing, BGR says its foreign principal is the Government of Nigeria and attaches, as the formal written agreement supporting that registration, a contract whose client and fee obligor is Maton Engineering. In another DOJ filing made days earlier, Maton is itself the foreign principal of a separate Washington firm and is expressly described as private and not government-supervised, owned, directed, controlled, financed or subsidized. That second file also contains a real payment: US$360,000 from Maton to Valcour.

The record does not yet explain the legal or financial bridge between the Government-of-Nigeria principal named on BGR's form and the private-company contract attached beneath it. It may have an ordinary explanation. The dossier will not invent one in either direction. The highest-value next object is BGR's **12 June 2026 Supplemental Statement**, which the DOJ FARA register lists as filed and which should contain the reporting-period financial and activity disclosures. The

second is any written instrument that explains why Maton was the contracting party for a representation registered in the Government of Nigeria's name. Until one of those documents is read, the mismatch is the finding and the explanation is open.

Nothing above Supplement LXIV has been altered.

Supplement LXV - Source Notes

1. U.S. Department of Justice, FARA Registration 5430, BGR Government Affairs, LLC, Exhibit A/B for Government of Nigeria, received 23 January 2026. Exhibit A names Government of Nigeria, Public Diplomacy; Exhibit B repeats Government of Nigeria and attaches the BGR-Maton contract.

2. Same Exhibit A/B, attached letter agreement: Maton Engineering Nig. Limited - BGR Group; US$150,000/month for six months; Congress, Administration and federal-agency engagement on U.S.-Nigerian relations; Maton signs 18 December 2025, BGR signs 23 January 2026.

3. U.S. Department of Justice, FARA Registration 7373, Valcour, LLC, Exhibit A/B for Maton Engineering Nigeria Limited, received 9 January 2026. Maton described as privately owned; government-control/financing boxes marked No; US$120,000/month contract; US$360,000 first payment from Maton recorded.

4. U.S. Department of Justice, FARA Registration 5430, Government of Nigeria informational material, received 11 March 2026: Lester Munson email to Jarrod P. Agen, EOP/WHO, copied to Lucy Herrington, DOI, requesting a meeting for Minister Dele Alake on critical minerals.

5. Federal Ministry of Information and National Orientation (Nigeria), 22 March 2026, "Alake Advocates Regional Hubs To Power Africa's Mining Industry" - official account of Alake at the Powering Africa Summit in Washington, D.C.

6. DOJ FARA filing register for Registration 5430: Supplemental Statement listed as filed 12 June 2026. The document is identified here as the next financial/activity target; its contents are not asserted in this supplement.

Source-status caution: FARA filings establish what registrants disclosed to the United States government. The mismatch described here is an internal relationship among documents in the same federal filing and a second federal registration. It does not by itself establish a violation of FARA, improper state financing, a concealed beneficiary, corruption, or influence over any United States decision.

SUPPLEMENT LXVI - MATON: THE RECEIPTS AND THE WASHINGTON WORK

Primary-record update | 1 October 2026

PART 593 - BGR Reports $750,000 From Maton for the Government of Nigeria

Part 592 identified BGR's 12 June 2026 Supplemental Statement as the next document that mattered. That statement has now been obtained and read. Its receipts appendix reports US$750,000 from Maton Engineering Nig. Limited under the foreign-principal account named Government of Nigeria. This supplies the payment disclosure that the earlier supplement expressly left open. (A - registrant disclosure.)

The response to Item 14(a) separates the foreign principal from the source of the money. On PDF page 44, the principal is Government of Nigeria; the payer is Maton Engineering Nig. Limited. The five entries below are described as monthly fees. The dates are those reported in the Date Received column. [1, pp. 42-44]

Date received, as filed	Reported monthly fee
1 January 2026	US$150,000
1 February 2026	US$150,000
1 March 2026	US$150,000
1 April 2026	US$150,000
1 May 2026	US$150,000
Nigeria-account subtotal	US$750,000

The evidence now extends beyond a promise to pay in the attached contract. BGR itself reports receipts from the private contracting company for work registered in the government's name. The form covers the six-month period ending 31 May 2026 and was received by the FARA Registration Unit on 12 June 2026. [1, pp. 1, 44]

The disclosure is not a bank statement or a DOJ audit of the transactions. It does not identify who originally supplied Maton's funds, whether a public body reimbursed Maton, or the instrument authorizing this arrangement. The monthly entries should not be converted into claims about bank settlement dates. The reported US$750,000 is distinct from the US$900,000 six-month contractual fee schedule recorded at Part 588; the reporting period ends before June.

[1] U.S. Department of Justice, FARA 5430, BGR Government Affairs, LLC, Supplemental Statement, received 12 June 2026, 10:54:50 AM; Item 14(a), PDF pp. 42-44. Open the original 58-page filing. Page references in this supplement refer to the source PDF page order.

SUPPLEMENT LXVI - THE DISCLOSED WORK

PART 594 - The Same Government Account Reaches the Central Bank and the Presidency

The same BGR statement also changes the documented scope of the engagement. Part 591 established a meeting request for the Minister of Solid Minerals Development. The later activity register includes work for the Central Bank Governor and the Presidential Energy Advisor, all entered under Government of Nigeria. These entries place the private-company payment disclosure beside a broader record of government-facing work. [1, pp. 39-41]

In April 2026, BGR reported meeting requests on behalf of the Central Bank Governor. The listed recipients included Thomas deWolff at the Department of the Treasury, Maura Woosley at House Financial Services, John Tomaszewski and Liz Lewis at Senate Foreign Relations, and staff at House Foreign Affairs. The entries include initial approaches and follow-ups. They establish that BGR reported making those requests; they do not establish that the Governor met every intended recipient. [1, pp. 39-40]

In May, the register records requests for the Presidential Energy Advisor to officials or staff at Commerce, Treasury, State, Energy and EXIM Bank. Among them are entries for Rachel Billingslea, William Hill, Jacob Helberg and Sarah Whitten. These are the titles and purposes recorded by BGR, not independent confirmations from the intended recipients. [1, pp. 40-41]

The register distinguishes requests from entries classified as Meeting. On 21 May it records a meeting with Kendra Gaither of the U.S.-Africa Business Center at the U.S. Chamber of Commerce, with the purpose of escorting the Nigerian delegation. On 22 May it lists delegation-related meetings with several Energy Department officials and with Mark Mitchell at the International Trade Administration. BGR also reported State Department meetings on 8 May about commercial ties, including oil and gas, agriculture and critical minerals. [1, pp. 40-41]

The resulting documentary proposition is specific: BGR disclosed private-company receipts on a Government of Nigeria account and disclosed services on that account extending to central-bank and presidential-adviser business. The filing does not allocate a particular payment to a particular meeting. It does not identify a personal instruction from President Tinubu, establish that every requested meeting occurred, or demonstrate a resulting change in U.S. policy.

The legal and financial authority connecting Maton to these state-facing services remains the unanswered question. The new statement narrows the inquiry by establishing the reported payer and the reported work. A government mandate, reimbursement record, invoice trail or other authorizing instrument would be needed to resolve the remaining relationship. This supplement makes no finding of illegality from the disclosed arrangement alone.

[1] BGR Supplemental Statement, received 12 June 2026; Item 12 activity appendix, PDF pp. 39-41. Original DOJ/FARA filing. Requests and registrant-reported meetings retain their different evidentiary status throughout this part.

SUPPLEMENT LXVI - THE SECOND PAYMENT CHANNEL

PART 595 - Valcour Records the Downstream Payments and the Faith-Office Outreach

Valcour's Supplemental Statement, received on 30 March 2026 and covering the six months ending 28 February 2026, provides a downstream ledger for the second Maton engagement. Item 15(a) is headed Disbursements-Monies. Under Maton Engineering Nigeria Limited, Valcour reports the following payments to subcontractors. (A - registrant disclosure.) [2, pp. 1, 6]

Reported date	Recipient	Amount
31 December 2025	Bridgeway Advocacy	US$105,000
5 January 2026	Mount Olives LLC	US$60,000
Subtotal	Maton engagement	US$165,000

The direction of the money matters: these are Valcour's reported payments to subcontractors. They are not receipts from those subcontractors. The statement separately records the US$360,000 quarterly payment received from Maton on 30 December 2025, already identified in Part 589. The later report therefore corroborates that receipt and supplies a disclosed onward-payment trail. [2, pp. 6, 38]

The activity appendix supplies another concrete part of the engagement. On 17 February 2026, Valcour recorded requests under Maton's name to Jenny Korn/Jackson Lane at the White House Faith Office and to Mark Walker, identified in the filing as Principal Advisor on Global Religious Freedom at the Department of State. The same page lists approaches for a Nigerian delegation to congressional offices. These entries prove the disclosed outreach, not an accepted meeting or a policy result. [2, p. 23]

Across the two statements, the non-duplicated receipts reported from Maton are US$750,000 at BGR plus US$360,000 at Valcour: US$1,110,000. This is a sum of disclosed receipts drawn from different reporting windows, not a complete annual spending total. The US$165,000 of subcontractor disbursements must not be added again. Nor should the US$1.62 million combined contractual exposure in Part 590 be described as money already paid. [1, p. 44; 2, pp. 6, 38]

The material addition is now a connected documentary trail: a named private payer, reported receipts at two Washington firms, disclosed onward payments at one firm, and recorded approaches involving Nigerian government business. The ultimate funding source and any public reimbursement remain unestablished. No connection to the 1993 investigation, the FOIA litigation or a decision to withhold records is established by these filings.

[2] U.S. Department of Justice, FARA 7373, Valcour, LLC, Supplemental Statement, received 30 March 2026, 9:19:26 PM; Item 15(a), p. 6; Item 12 appendix, p. 23; Item 14(a), p. 38. Open the original 40-page filing. [1] BGR filing as cited in Part 593. Earlier parts are preserved; this supplement records the newly obtained evidence.

PART 596 — On men who change

People have more than one side, and that is ordinary rather than remarkable. Very few people who reach real power arrive there with clean hands, and pretending otherwise about one man while ignoring the rest is not judgement, it is selection.

This document takes no position on whether Bola Tinubu is a different man today than he was in 1993. It holds no evidence on that question and does not pretend to. Nor does it argue that anyone must be held forever to his worst documented year. Whether a distant past should weigh against a present record is a moral question, not an evidentiary one, and moral questions do not belong to the person holding the file. They belong to the people who live under the decisions.

What can be said is this. A private citizen's distant past is his own. **A head of state's is a matter of public record** — because the office carries power over other people's lives, and because the same man now sits above the machinery that decides which files are opened and which are not.

The relevance of 1993 is therefore not that it was long ago. It is that the question of what happened in 1993 is still, in 2026, being litigated by the person it concerns, through counsel he has retained.

PART 597 — The question that is no longer being asked

The question is no longer *was he an informant.* That framing was always too small, and this document has not been able to answer it.

What this work actually settles is a question of method: **how precisely can the state of proof be described?**

For every relevant proposition, this document now records: What is established? By which type of source? What is merely an assertion? What is inference? What contradicts it? What was later superseded, and on what date? Which single document would change its status? Who holds that document — under which file number, which edition, which page, which register, which filing system, which certification layer? And what would it cost to obtain?

That apparatus is the finding. Everything else is contents.

PART 598 — To the reader

Take the time. Decide for yourself.

Nothing in this file was obtained from a confidential source, and nothing in it was given to us. Where the document relies on material that reached the public through a leak — the United States diplomatic cables — that archive has been published for years and anyone can read it, and it is labelled as what it is. Every court record cited here is public; where a filing is under seal, this document says so rather than pretending otherwise. Every register is searchable and the exact queries are printed. Every audit is downloadable from the agency that wrote it. Where a document would settle a question and it was not obtained, this document says so, names it, and gives its price — because a single copy in one interested pair of hands is weaker evidence than many copies obtained independently by people who owe this work nothing.

So check it. Pull the docket. Search the register. Open the audit. Redo the arithmetic; the inputs and the rates are printed so that you can.

And if you find an error, it will be recorded — in place, at the same length, under the same heading, with the date it was found. That has already happened six times each time in public, and each time the document came out stronger.

You are not asked to believe any of this. You are asked to check it.

PART 599 — The files will open

Four possible outcomes for the 172 pages then identified as withheld were recorded in advance at Part 495, including the outcome in which pages are released and contain nothing that supports this document's own open hypothesis. That entry was written before any of them occurred, and it stands whichever way the litigation goes. (A)

Records outlast the people who keep them. Retention schedules end, administrations change, litigation succeeds, archives are transferred, and material that could not be obtained for thirty-three years becomes a download. That is not a prediction about what any particular file contains. It is how record systems behave over time, and it is why this document names the sources it could not reach instead of hiding the gaps.

And a word to those whose names do not appear in these pages: absence from this document is not a finding of good character. It is the boundary of one investigation, conducted from public sources, by people who did not obtain what sits behind a login or a fee. Nothing here clears anyone.

The archives open on their own schedule. They are not finished with anyone.

PART 600 — Closing

In October 1993, in a courthouse in Chicago, a judge signed an order about money sitting in a bank account. It ran to a few pages. Nobody stood in the dock, because nobody had been charged. The money was surrendered, part of it was returned, and the file was closed. It was, on its face, an unremarkable afternoon's work.

The network those accounts led into did go to trial. Its principal was sentenced to life.

Thirty-three years later the man whose name was on the accounts is President of Nigeria. The fight over what the records mean has not ended; it has moved. It is now being conducted in a federal courthouse in Washington, by lawyers he has retained, while substantial portions of the responsive record remain withheld or redacted from the public.

Records capable of narrowing the unanswered questions remain in government custody and have not been released in full.

That is the story. It is not finished, and this document does not pretend to finish it.

We have not told you what to think. We have told you where the paper is, what it costs, and who is holding it. The rest is yours.

> **Òtítọ́ korò.**
>
> *The truth is bitter.*
>
> Yorùbá proverb.

For the people who have to live under the decisions.

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