

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. **18-20536**

18 U.S.C. § 1349
18 U.S.C. § 1347
18 U.S.C. § 371
42 U.S.C. § 1320a-7b(b)(2)(A)
18 U.S.C. § 2
18 U.S.C. § 982(a)(7)

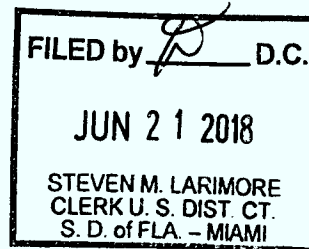
**CR-MARTINEZ
/OTAZO-REYES**

UNITED STATES OF AMERICA

vs.

**ALEXANDER ROS LAZO and
MISLEIDY IBARRA,**

Defendants.



INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times material to this Indictment:

The Medicare Program

1. The Medicare Program (“Medicare”) was a federally funded program that provided free or below-cost health care benefits to certain individuals, primarily the elderly, blind, and disabled. The benefits available under Medicare were governed by federal statutes and regulations. The United States Department of Health and Human Services (“HHS”), through its agency, the Centers for Medicare and Medicaid Services (“CMS”), oversaw and administered Medicare. Individuals who received benefits under Medicare were commonly referred to as Medicare “beneficiaries.”

2. Medicare was a “health care benefit program,” as defined by Title 18, United States Code, Section 24(b), and a “Federal health care program,” as defined by Title 42, United States Code, Section 1320-7b(f).

3. Medicare programs covering different types of benefits were separated into different program “parts.” “Part A” of the Medicare program covered certain eligible home health care costs for medical services provided by a home health agency (“HHA”), also referred to as a “provider,” to persons who already qualified for Medicare and who additionally required home health services because of an illness or disability that caused them to be homebound. Payments for home health care medical services were typically made directly to a Medicare-certified HHA or provider based on claims submitted to the Medicare program for qualifying services that had been provided to eligible beneficiaries.

4. CMS did not directly pay Medicare Part A claims submitted by Medicare-certified HHAs. CMS contracted with different private companies to administer the Medicare Part A program throughout different parts of the United States. In the State of Florida, CMS contracted with Palmetto Government Benefits Administrators (“Palmetto”). As administrator, Palmetto was to receive, adjudicate and pay claims submitted by HHA providers under the Part A program for home health claims. Additionally, CMS separately contracted with companies in order to review HHA providers’ claims data. CMS first contracted with TriCenturion, a Program Safeguard Contractor. Subsequently, on December 15, 2008, CMS contracted with SafeGuard Services, a Zone Program Integrity Contractor. Both TriCenturion and SafeGuard Services safeguarded the Medicare Trust Fund by reviewing HHA providers’ claims for potential fraud, waste, and/or abuse.

5. Physicians, clinics and other health care providers, including HHAs that provided services to Medicare beneficiaries were able to apply for and obtain a “provider number.” In its enrollment application, a provider was required to disclose to Medicare any person or company who

held an ownership interest of 5% or more or who had managing control of the provider. A health care provider that received a Medicare provider number was able to file claims with Medicare to obtain reimbursement for services provided to beneficiaries. A Medicare claim was required to set forth, among other things, the beneficiary's name and Medicare information number, the services that were performed for the beneficiary, the date that the services were provided, the cost of the services, and the name and provider number of the physician or other health care provider who ordered the services.

6. By becoming a participating provider in Medicare, enrolled providers agreed to abide by the policies and procedures, rules, and regulations governing reimbursement, including the Federal Anti-Kickback Statute. To receive Medicare funds, enrolled providers, together with their authorized agents, employees, and contractors, were required to abide by all provisions of the Social Security Act, the regulations promulgated under the Act, and applicable policies, procedures, rules, and regulations issued by CMS and its authorized agents and contractors. Health care providers were given and provided with online access to Medicare manuals and services bulletins describing proper billing procedures and billing rules and regulations.

Part A Coverage and Regulations

Reimbursements

7. The Medicare Part A program reimbursed 100% of the allowable charges for participating HHAs providing home health care services only if the patient qualified for home health benefits. A patient qualified for home health benefits only if the patient:

- a. was confined to the home, also referred to as homebound;
- b. was under the care of a physician who specifically determined there was a need for home health care and established the Plan of Care ("POC"); and

- c. the determining physician signed a certification statement specifying that the beneficiary needed intermittent skilled nursing, physical therapy, speech therapy, or a continued need for occupational therapy; the beneficiary was confined to the home; that a POC for furnishing services was established and periodically reviewed; and that the services were furnished while the beneficiary was under the care of the physician who established the POC.

Record Keeping Requirements

8. Medicare Part A regulations required HHAs providing services to Medicare patients to maintain complete and accurate medical records reflecting the medical assessment and diagnoses of their patients, as well as records documenting the actual treatment of patients to whom services were provided and for whom claims for reimbursement were submitted by the HHA. These medical records were required to be sufficiently complete to permit Medicare, through Palmetto and other contractors, to review the appropriateness of Medicare payments made to the HHA under the Part A program.

9. Among the written records required to document the appropriateness of home health care claims submitted under Part A of Medicare were: (i) a POC that included the physician order, diagnoses, types of services/frequency of visits, prognosis/rehab potential, functional limitations/activities permitted, medications/treatments/nutritional requirements, safety measures/discharge plans, goals, and the physician's signature; and (ii) a signed certification statement by an attending physician certifying that the patient was confined to his or her home and was in need of the planned home health services.

10. Additionally, Medicare Part A regulations required HHAs to maintain medical records of every visit made by a nurse, therapist, or home health aide to a patient. The record of a nurse's visit was required to describe, among other things, any significant observed signs or

symptoms, any treatment and drugs administered, any reactions by the patient, any teaching and the understanding of the patient, and any changes in the patient's physical or emotional condition. The home health aide was required to document the hands-on personal care provided to the beneficiary as the services were deemed necessary to maintain the beneficiary's health or to facilitate treatment of the beneficiary's primary illness or injury. These written medical records were generally created and maintained in the form of "skilled nursing progress notes" and "home health aide notes/observations."

11. Medicare regulations allowed Medicare certified HHAs to subcontract home health care services to nursing companies, therapy staffing services agencies, registries, or groups (nursing groups), which would bill the certified home health agency. The Medicare certified HHA would, in turn, bill Medicare for all services rendered to the patient. The HHA's professional supervision over subcontracted-for services required the same quality controls and supervision as of its own salaried employees.

The Defendants, Related Companies, and Individuals

12. T.L.C. Health Services, Inc. ("T.L.C.") was a Florida corporation located at 8500 W. Flagler Street, Suite A106, in Miami-Dade County, in the Southern District of Florida. T.L.C. purported to provide home health care services to eligible Medicare beneficiaries.

13. America Clinic Center, Inc. ("America Clinic") was a Florida corporation and a medical clinic located at 8260 W. Flagler Street, Suite 2-K, Miami-Dade County, in the Southern District of Florida.

14. Tri-County Rehabilitation, Inc. ("Tri-County"), was a Florida corporation located at 1414 NW 107th Avenue, Suite 301, Miami-Dade County, in the Southern District of Florida. Tri-County purported to provide physical therapy and occupational therapy services to eligible Medicare beneficiaries on behalf of home health agencies in Miami-Dade County.

15. Defendant **ALEXANDER ROS LAZO** was a resident of Miami-Dade County and an owner and operator of T.L.C. and America Clinic.

16. Defendant **MISLEIDY IBARRA** was a resident of Miami-Dade County and the president and registered agent of IM Leon Ibarra All Services, Corp., a Florida corporation.

17. Caridad Suarez, a resident of Miami-Dade County, was the president, director, and registered agent of Tri-County.

18. Barbara Francisca Suarez Febles, a resident of Miami-Dade County, was the vice-president, treasurer, director, and registered agent of Tri-County.

19. Eliezer Veguilla was a resident of Miami-Dade County and the owner and operator of Innovative Physicians Solutions, Inc., a Florida corporation.

20. Roberto A. Fernandez was a resident of Miami-Dade County.

21. Albania Hernandez was a resident of Miami-Dade County and worked at T.L.C. as a licensed occupational therapist who purportedly provided home health care occupational therapy services to Medicare beneficiaries.

22. Alina Fisher was a resident of Miami-Dade County and the owner and operator of Physio-Rehab, Inc., a Florida corporation. Fisher worked at T.L.C. as a licensed physical therapist assistant who purportedly provided home health care physical therapy services to Medicare beneficiaries.

23. Individual 1, a resident of Miami-Dade County, worked at T.L.C. as a licensed physical therapist who purportedly provided home health care physical therapy services to Medicare beneficiaries.

24. Hubert Marquez, a resident of Miami-Dade County, worked at T.L.C. as a licensed physical therapist assistant who purportedly provided home health care physical therapy services to Medicare beneficiaries.

COUNT 1
Conspiracy to Commit Health Care Fraud and Wire Fraud
(18 U.S.C. § 1349)

1. The General Allegations section of the Indictment is re-alleged and incorporated by reference as though fully set forth herein.

2. From in or around September 2010, through in or around May 2018, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

ALEXANDER ROS LAZO and
MISLEIDY IBARRA,

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly, combine, conspire, confederate, and agree with Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, Roberto A. Fernandez, Albania Hernandez, Alina Fisher, Individual 1, Hubert Marquez, with each other, and others, known and unknown to the Grand Jury, to commit certain offenses against the United States, that is:

a. to knowingly and willfully execute a scheme and artifice to defraud a health care benefit program affecting commerce, as defined in Title 18, United States Code, Section 24(b), that is, Medicare, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, said health care benefit program, in connection with the delivery of and payment for health care benefits, items, and services, in violation of Title 18 United States Code, Section 1347; and

b. to knowingly and with the intent to defraud, devise and intend to devise a scheme and artifice to defraud, and for obtaining money and property by means of materially false and fraudulent pretenses, representations, and promises, knowing that the pretenses, representations and promises were false and fraudulent when made, and for the purpose of executing the scheme and artifice, did knowingly transmit and cause to be transmitted, by means of wire communication

in interstate and foreign commerce, certain writings, signs, signals, pictures, and sounds, in violation of Title 18, United States Code, Section 1343.

PURPOSE OF THE CONSPIRACY

3. It was a purpose of the conspiracy for the defendants and their co-conspirators to unlawfully enrich themselves by, among other things: (a) offering, paying, soliciting, and receiving remuneration, including kickbacks and bribes, in return for referring Medicare beneficiaries to T.L.C.; (b) submitting and causing the submission of false and fraudulent claims to Medicare for home health services that were medically unnecessary, not eligible for Medicare reimbursement, or not provided to Medicare beneficiaries; (c) concealing and causing the concealment of the submission of false and fraudulent claims to Medicare; (d) concealing the receipt and transfer of fraud proceeds; and (e) diverting fraud proceeds for their personal use and benefit, the use and benefit of others, and to further the fraud.

MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which the defendants and their co-conspirators sought to accomplish the objects and purpose of the conspiracy included, among other things:

4. From in or around September 2010, through in or around May 2018, **ALEXANDER ROS LAZO**, concealed and disguised that he was an owner and operator of T.L.C. in the Medicare enrollment and revalidation of Medicare enrollment forms.

5. **ALEXANDER ROS LAZO** paid and caused to be paid kickbacks and bribes to Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, and other co-conspirators, in return for the referral of Medicare beneficiaries to T.L.C.

6. **ALEXANDER ROS LAZO** paid and caused to be paid kickbacks and bribes to Roberto A. Fernandez in return for false and fraudulent prescriptions for home health care services.

7. **ALEXANDER ROS LAZO, MISLEIDY IBARRA, Roberto A. Fernandez,**

Albania Hernandez, Alina Fisher, Individual 1, Hubert Marquez, and other co-conspirators falsified, fabricated, altered, and caused the falsification, fabrication, and alteration of T.L.C. records, including physical therapy patient visit notes, to support and conceal home health care claims for services that were medically unnecessary, not eligible for Medicare reimbursement, or were never provided.

8. **MISLEIDY IBARRA** provided home health care physical and occupational therapy services to Medicare beneficiaries from T.L.C. without a license. **MISLEIDY IBARRA**'s co-conspirators, including Albania Hernandez, Alina Fisher, and Individual 1, while employed as licensed therapists at T.L.C., falsely and fraudulently represented to Medicare that they had provided home health care physical and occupational therapy services to Medicare beneficiaries, when in fact, they had not, and **MISLEIDY IBARRA** had provided the home health care physical and occupational therapy services on their behalf.

9. **ALEXANDER ROS LAZO, MISLEIDY IBARRA, Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, Roberto A. Fernandez, Albania Hernandez, Alina Fisher, Individual 1, Hubert Marquez, and their co-conspirators** submitted and caused to be submitted false and fraudulent claims, via interstate wires, to Medicare for home health care services, including physical and occupational therapy services, that were medically unnecessary, not eligible for Medicare reimbursement, or never provided.

10. As a result of these false and fraudulent claims, **ALEXANDER ROS LAZO, MISLEIDY IBARRA, Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, Roberto A. Fernandez, Albania Hernandez, Alina Fisher, Individual 1, Hubert Marquez, and their co-conspirators** caused Medicare to make payments in the approximate amount of \$8,603,859 to T.L.C.

11. **ALEXANDER ROS LAZO, MISLEIDY IBARRA**, and their co-conspirators used the proceeds from the false and fraudulent Medicare claims for their own use, the use of others, and to further the fraud.

All in violation of Title 18, United States Code, Section 1349.

COUNTS 2-5
Health Care Fraud
(18 U.S.C. § 1347)

1. The General Allegations section of the Indictment is re-alleged and incorporated by reference as though fully set forth herein.

2. From in or around September 2010, through in or around May 2018, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

ALEXANDER ROS LAZO and
MISLEIDY IBARRA,

in connection with the delivery of and payment for health care benefits, items, and services, did knowingly and willfully execute, and attempt to execute, a scheme and artifice to defraud a health care benefit program affecting commerce, as defined by Title 18, United States Code, Section 24(b), that is, Medicare, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, said health care benefit program.

Purpose of the Scheme and Artifice

3. It was a purpose of the scheme and artifice for the defendants and their accomplices to unlawfully enrich themselves by, among other things: (a) offering, paying, soliciting, and receiving remuneration, including kickbacks and bribes, in return for referring Medicare beneficiaries to T.L.C.; (b) submitting and causing the submission of false and fraudulent claims to Medicare for home health services that were medically unnecessary, not eligible for Medicare

reimbursement, or not provided to Medicare beneficiaries; (c) concealing and causing the concealment of the submission of false and fraudulent claims to Medicare; (d) concealing the receipt and transfer of fraud proceeds; and (e) diverting fraud proceeds for their personal use and benefit, the use and benefit of others, and to further the fraud.

Manner and Means of the Scheme and Artifice

4. Paragraphs 4 through 11 of the Manner and Means section of Count 1 of this Indictment are incorporated by reference as though fully set forth herein as a description of the scheme and artifice.

Acts in Execution or Attempted Execution of the Scheme and Artifice

5. On or about the dates set forth below, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants, **ALEXANDER ROS LAZO** and **MISLEIDY IBARRA**, as set forth in each count below, in connection with the delivery of and payment for health care benefits, items, and services, did knowingly and willfully execute, and attempt to execute, the above-described scheme and artifice to defraud a health care benefit program affecting commerce, as defined by Title 18, United States Code, Section 24(b), that is, Medicare, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, said health care benefit program, in that the defendants submitted and caused the submission of false and fraudulent claims seeking the identified dollar amounts, and representing that T.L.C. provided home health services to Medicare beneficiaries pursuant to physicians' valid orders and prescriptions:

Count	Defendant(s)	Medicare Beneficiary	Approximate Date	Medicare Claim Number	Approximate Amount Paid
2	ALEXANDER ROS LAZO	M.A.B.	Feb. 11, 2015	21502901540007FLR	\$3,861.38

Count	Defendant(s)	Medicare Beneficiary	Approximate Date	Medicare Claim Number	Approximate Amount Paid
3	ALEXANDER ROS LAZO and MISLEIDY IBARRA	V.G.	Dec. 3, 2015	21529601535407FLR	\$5,517.52
4	ALEXANDER ROS LAZO and MISLEIDY IBARRA	N.M.	Jan. 26, 2016	21435301724207FLR	\$2,517.04
5	ALEXANDER ROS LAZO and MISLEIDY IBARRA	I.F.	Oct. 24, 2016	21625801615107FLR	\$5,428.48

In violation of Title 18, United States Code, Sections 1347 and 2.

COUNT 6
**Conspiracy to Defraud the United States and Pay and Receive
Health Care Kickbacks
(18 U.S.C. § 371)**

1. Paragraphs 1 through 15, and 17 through 20 of the General Allegations section of this Indictment are re-alleged and incorporated by reference as though fully set forth herein.

2. From in or around July 2013, through in or around July 2015, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

ALEXANDER ROS LAZO,

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly, combine, conspire, confederate, and agree with Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, Roberto A. Fernandez, and with each other, and others, known and unknown to the Grand Jury:

a. to defraud the United States by impairing, impeding, obstructing, and defeating through deceitful and dishonest means, the lawful government functions of the United States Department of Health and Human Services in its administration and oversight of the Medicare program, in violation of Title 18, United States Code, Section 371; and to commit certain offenses against the United States, that is:

b. to violate Title 42, United States Code, Section 1320a-7b(b)(1)(A), by knowingly and willfully soliciting and receiving any remuneration, including kickbacks and bribes, directly and indirectly, overtly and covertly, in cash and in kind, in return for referring an individual to a person for the furnishing and arranging for the furnishing of items and services for which payment may be made in whole and in part by a federal health care program, that is, Medicare; and

c. to violate Title 42, United States Code, Section 1320a-7b(b)(2)(A), by knowingly and willfully offering and paying remuneration, including kickbacks and bribes, directly and indirectly, overtly and covertly, in cash and in kind, including by check, to a person to induce such person to refer an individual to a person for the furnishing and arranging for the furnishing of any item and service for which payment may be made in whole and in part by a federal health care program, that is, Medicare.

PURPOSE OF THE CONSPIRACY

3. It was a purpose of the conspiracy for the defendant and his co-conspirators to unlawfully enrich themselves by, among other things: (a) offering, paying, soliciting, and receiving remuneration, including kickbacks and bribes, in return for referring Medicare beneficiaries to T.L.C.; and (b) submitting and causing the submission of claims to Medicare for home health services that T.L.C. purportedly provided to those beneficiaries obtained as a result of kickbacks and bribes.

MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which the defendant and his co-conspirators sought to accomplish the objects and purpose of the conspiracy included, among other things:

4. **ALEXANDER ROS LAZO** paid and caused the payment of kickbacks and bribes to other co-conspirators, including Caridad Suarez, Barbara Francisca Suarez Febles, and Eliezer Veguilla, in return for referring Medicare beneficiaries to T.L.C. for home health services.

5. **ALEXANDER ROS LAZO** paid and caused the payment of kickbacks and bribes to Roberto A. Fernandez in return for providing prescriptions to Medicare beneficiaries for home health services.

6. **ALEXANDER ROS LAZO**, Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, and Roberto A. Fernandez caused T.L.C. to submit claims to Medicare for home health services purportedly provided to the recruited Medicare beneficiaries.

7. **ALEXANDER ROS LAZO**, Caridad Suarez, Barbara Francisca Suarez Febles, Eliezer Veguilla, and Roberto A. Fernandez caused Medicare to make payments to T.L.C. based upon the claims for home health services submitted on behalf of the recruited Medicare beneficiaries.

OVERT ACTS

In furtherance of the conspiracy, and to accomplish its objects and purpose, at least one co-conspirator committed and caused to be committed, in the Southern District of Florida, at least one of the following overt acts, among others:

1. On or about October 20, 2014, **ALEXANDER ROS LAZO** caused a kickback of approximately \$4,750 to be paid to Eliezer Veguilla by means of a check numbered 10283 from T.L.C.'s corporate bank account, written to Innovative Physicians Solutions, Inc.

2. On or about November 14, 2014, **ALEXANDER ROS LAZO** caused a kickback of approximately \$5,020 to be paid to Eliezer Veguilla by means of a check numbered 10430 from T.L.C.'s corporate bank account, written to Innovative Physicians Solutions, Inc.

3. On or about December 17, 2014, **ALEXANDER ROS LAZO** caused a kickback of approximately \$2,025 to be paid to Eliezer Veguilla by means of a check numbered 10556 from T.L.C.'s corporate bank account, written to Innovative Physicians Solutions, Inc.

4. On or about January 9, 2015, **ALEXANDER ROS LAZO** caused a kickback of approximately \$2,050 to be paid to Eliezer Veguilla by means of a check numbered 10611 from T.L.C.'s corporate bank account, written to Innovative Physicians Solutions, Inc.

All in violation of Title 18, United States Code, Section 371.

COUNTS 7-8

**Payment of Bribes and Kickbacks in Connection with a Federal Health Care Program
(42 U.S.C. § 1320a-7b(b)(2)(A))**

1. Paragraphs 1 through 12, 15, and 19 of the General Allegations section of this Indictment are re-alleged and incorporated by reference as though fully set forth herein.

2. On or about the dates set forth below as to each count, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

ALEXANDER ROS LAZO,

did knowingly and willfully offer and pay remuneration, that is, kickbacks and bribes, directly and indirectly, overtly and covertly, in cash and in kind, to a person to induce such person to refer an individual to a person for the furnishing and arranging for the furnishing of any item and service for which payment may be made in whole and in part by a federal health care program, that is, Medicare:

Count	Approximate Date of Kickback	Approximate Amount
7	October 20, 2014	\$4,750
8	December 17, 2014	\$2,025

All in violation of Title 42, United States Code, Section 1320a-7b(b)(2)(A) and Title 18, United States Code, Section 2.

FORFEITURE
(18 U.S.C. § 982(a)(7))

1. The allegations of this Indictment are re-alleged and incorporated by reference as though fully set forth herein for purposes of alleging forfeiture to the United States of certain property in which each of the defendants, **ALEXANDER ROS LAZO** and **MISLEIDY IBARRA**, has an interest.

2. Upon conviction of a violation of Title 18, United States Code, Section 1347 or 1349, Title 42, United States Code, Section 1320a-7b(b)(1)(A) or 1320a-7b(b)(2)(A), or a conspiracy to commit such an offense, as alleged in this Indictment, each defendant so convicted shall forfeit to the United States any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense, pursuant to Title 18, United States Code, Section 982(a)(7).

3. The property subject to forfeiture includes, but is not limited to the following:

- a. approximately \$8,603,859.41 million in United States currency, the gross proceeds traceable to the commission of the offenses alleged in this Indictment;
- b. the real property located at 23901 SW 212 Avenue, Homestead, Florida, titled in the name of Alexander Ros;
- c. one 1997 FGQ Cabin Motorboat 46', Hull Number: FGQ47036E697;

4. If any of the property described above, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;

- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1), including the following:


- 1) the real property located at 12900 SW 190 Street, Miami, Florida, titled in the name of Alexander Ros;
- 2) the contents, including interest, in Citi Bank Account Number 9137019152, titled in the name of America Clinic Center, Inc.;
- 3) the assets, equity interest in America Clinic Center, Inc.;
- 4) the assets, equity interest in T.L.C. Health Services, Inc.;
- 5) the contents, including interest, in Florida Community Bank Account Number 4000128803, titled in the name of T.L.C. Health Services, Inc.;
- 6) the contents, including interest, in JP Morgan Chase Account Number 922694781, titled in the name of T.L.C. Health Services, Inc.;
- 7) the contents, including interest, in Bank of America Account Number 229044439515, titled in the name of IM Leon Ibarra All Services, Corp.;
- 8) the contents, including interest, in Wells Fargo Account Number 2000056019331, titled in the name of IM Leon Ibarra All Services, Corp.;
- 9) the assets, equity interest in IM Leon Ibarra All Services, Corp.;
- 10) the assets, equity interest in US Ros Transport Corp.;
- 11) the assets, equity interest in U S R T Corp.; and

12) the assets, equity interest in Airport Executive Valet Parking Inc.

All pursuant to Title 18, United States Code, Section 982(a)(7), and the procedures set forth in Title 21, United States Code, Section 853, made applicable by Title 18, United States Code, Section 982(b).

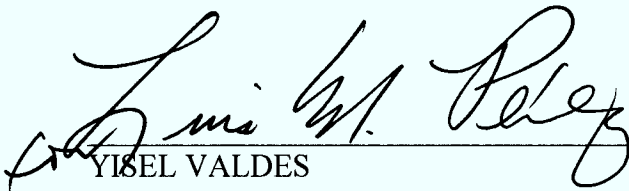
A TRUE BILL

FOREPERSON



BENJAMIN G. GREENBERG
UNITED STATES ATTORNEY
SOUTHERN DISTRICT OF FLORIDA

JOSEPH BEEMSTERBOER
DEPUTY CHIEF
CRIMINAL DIVISION, FRAUD SECTION
U.S. DEPARTMENT OF JUSTICE



YISEL VALDES
TRIAL ATTORNEY
CRIMINAL DIVISION, FRAUD SECTION
U.S. DEPARTMENT OF JUSTICE