

WK/ABS:DJ/RAP  
F. #2017R01834

AMON, J.

GOLD, M.J.

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- against -

TEA KAGANOVICH,  
RAMAZI MITAISHVILI and  
SAYORA ISKANDEROVA,  
also known as "Samira  
Sanders,"

Defendants.

INDICTMENT

CR 17

649

Cf. No. \_\_\_\_\_  
(T. 18, U.S.C., §§ 287, 371,  
982(a)(1), 982(a)(7), 982(b)(1),  
1001(a)(2), 1347, 1957(a), 2 and  
3551 et seq.; T. 21, U.S.C.,  
§ 853(p); T. 42, U.S.C.,  
§ 1320a-7b(b)(2)(A))

U.S. DISTRICT COURT  
EASTERN DISTRICT  
OF NEW YORK

2017 NOV 22 PM 1:00

FILED  
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THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment, unless otherwise indicated:

I. Background

A. The Medicare and Medicaid Programs

1. The Medicare program ("Medicare") was a federal health care program providing benefits to persons who were 65 years old or disabled. Medicare was administered by the Centers for Medicare & Medicaid Services ("CMS"), a federal agency under the United States Department of Health and Human Services ("HHS"). Individuals who received benefits under Medicare were referred to as Medicare "beneficiaries."

2. The New York State Medicaid program ("Medicaid") was a federal and state health care program providing benefits to individuals and families who met specified financial and other eligibility requirements, and certain other individuals who lacked adequate

resources to pay for medical care. CMS was responsible for overseeing the Medicaid program in participating states, including New York. Individuals who received benefits under Medicaid were similarly referred to as Medicaid “beneficiaries.” Medicaid managed care plans contracted with Medicaid for a set payment per member per month for providing Medicaid health benefits to Medicaid beneficiaries.

3. Medicare and Medicaid were each a “health care benefit program,” as defined by Title 18, United States Code, Section 24(b).

4. Medicare was divided into multiple parts. Medicare Part B covered the costs of physicians’ services and outpatient care, including diagnostic tests. Generally, Medicare Part B covered these costs only when, among other requirements, the services were medically necessary, ordered by a physician, actually rendered and not induced by the payment of remuneration.

5. Medicaid covered the costs of medical services and products ranging from routine preventive medical care for children to institutional care for the elderly and disabled. Among the specific medical services and products covered by Medicaid were diagnostic tests. Generally, Medicaid covered these costs only if, among other requirements, the services were medically necessary, ordered by a physician, actually rendered and not induced by the payment of remuneration.

6. In order to bill Medicare and Medicaid for the cost of treating Medicare and Medicaid beneficiaries and providing related benefits, items and services, medical providers and suppliers were required to apply for and receive a provider identification number (“PIN”) or provider transaction access number (“PTAN”) from each program. The PIN/PTAN allowed medical providers and suppliers to submit bills, known as claims, to Medicare and Medicaid to

obtain reimbursement for the cost of treatment and related health care benefits, items and services that they had supplied or provided to beneficiaries.

7. A medical provider was required to be enrolled in Medicare and Medicaid in order to submit claims. In order to enroll in the Medicare program, a medical provider was required to enter into an agreement with CMS in which the provider agreed to comply with all applicable statutory, regulatory and program requirements for reimbursement from Medicare. By signing the Medicare enrollment application, the provider certified that the provider understood that payment of a claim was conditioned on the claim and the underlying transaction complying with Medicare regulations, Medicare program instructions and the law, and on the provider's compliance with all applicable conditions of participation in Medicare. A similar agreement was required of medical providers enrolled in the Medicaid program and Medicaid managed care plans.

8. Medical providers and suppliers were authorized to submit claims to Medicare and Medicaid only for services that were medically necessary, actually rendered and not induced by payment of a kickback.

9. To receive reimbursement from Medicare for covered services and items, medical providers were required to submit claims, either electronically or in writing, through Forms CMS-1500 or Forms UB-92. To receive reimbursement from Medicaid for covered services, medical providers were required to submit claims, either electronically or in writing, through New York State eMedNY-150003 Claim Forms. Each claim form required the medical provider to identify, among other information, the medical provider submitting the claim, the medical provider rendering the service, the referring physician, the patient and the services

rendered. Each claim form required the provider to certify, among other things, that the services were not induced by kickbacks, were rendered to the patient and were medically necessary.

10. Providers submitted claims to Medicare and Medicaid using billing codes, also called current procedural terminology or "CPT" codes, which specifically identified the medical services provided to beneficiaries.

11. An independent diagnostic testing facility ("IDTF") was a type of medical provider that was independent both of an attending or consulting physician's office and of a hospital. An IDTF operated from either a fixed location or a mobile entity. An IDTF typically performed diagnostic tests ordered by physicians.

12. As with other medical providers, an IDTF was required to apply for enrollment, and be enrolled, in Medicare in order to submit claims for reimbursement to Medicare. In an IDTF's enrollment application to CMS, the IDTF was required to identify, among other information, any person having an ownership, financial, or control interest of five percent or greater, or any other legal interest in the IDTF. The IDTF was also required to provide identifying information, such as social security number, date of birth, licensure, certification, credentialing and hospital employment information, for all supervising physicians, interpreting physicians and non-physician personnel who would perform tests billed to Medicare, such as technicians. Additionally, the IDTF was required to provide CMS with a list of CPT codes specifying the tests that the IDTF would provide to Medicare beneficiaries. If accepted, an enrolled IDTF was required to notify CMS of any changes to the IDTF's enrollment information.

13. All tests performed by an IDTF were required to be ordered by the physician or practitioner who was treating the beneficiary, that is, the physician who was

furnishing a consultation or treating a beneficiary for a specific medical problem and who used the results of the tests in the management of the beneficiary's specific medical problem.

B. The Internal Revenue Service and Its Responsibilities

14. The Internal Revenue Service ("IRS"), an agency within the U.S.

Department of the Treasury, was responsible for administering and enforcing federal revenue laws and regulations regarding ascertainment, computation, assessment and collection of taxes owed to the United States by its citizens and residents.

15. In order to accurately assess and collect taxes, the IRS was required to, among other things, determine taxpayers' actual income, credits and deductions. In doing so, the IRS used, among other means, tax returns filed pursuant to the tax laws and regulations of the United States. In general, domestic corporations in existence for any part of a tax year filed an income tax return for that year to report taxable income. A corporation generally was required to file with the IRS a United States Corporation Income Tax Return, Form 1120 ("Form 1120"), or a United States Income Tax Return for an S Corporation, Form 1120S ("Form 1120S"), to report its gross receipts, income, gains, losses, deductions, credits and income tax liabilities.

16. Any income or losses to an S Corporation flowed through, and were required to be reported by, all shareholders of the corporation on their personal income tax returns, specifically United States Individual Income Tax Returns, Forms 1040 ("Form 1040").

C. The Defendants and Related Entities

17. The defendants TEA KAGANOVICH and RAMAZI MITAISHVILI were co-owners of several IDTFs that purported to provide medically necessary diagnostic testing services to Medicare and Medicaid beneficiaries at medical clinics located throughout

Brooklyn, Queens and the Bronx and caused the submission of claims to Medicare, Medicaid managed care plans and other health care benefit programs for such services.

18. Sophisticated Imaging Inc. (“Sophisticated Imaging”) was a New York corporation located at 2065 East 19th Street, Brooklyn, New York, among other locations, owned by the defendant TEA KAGANOVICH. Sophisticated Imaging was enrolled as an IDTF with the Medicare program and various Medicaid managed care plans.

19. East Coast Diagnostics Inc. (“East Coast Diagnostics”) was a New York corporation located at 2026 Ocean Avenue, Brooklyn, New York, among other locations, owned by the defendant TEA KAGANOVICH. East Coast Diagnostics was enrolled as an IDTF with the Medicare program and various Medicaid managed care plans.

20. East Shore Diagnostics Inc. (“East Shore Diagnostics”) was a New York corporation located at 7506 16th Avenue, Suite 1, Brooklyn, New York, among other locations, owned by the defendant RAMAZI MITAISHVILI. East Shore Diagnostics purported to provide testing services as an IDTF.

21. East West Management Inc. (“East West Management”) was a New York corporation located at 7506 16th Avenue, Suite 1, Brooklyn, New York, among other locations, owned by the defendant RAMAZI MITAISHVILI.

22. RM Global Health Inc. DBA GHCS (“RM Global”) was a California corporation located at 1941 West Kenneth Road, Glendale, California, among other locations, owned by the defendant RAMAZI MITAISHVILI.

23. The defendant SAYORA ISKANDEROVA, also known as “Samira Sanders,” was the owner of several diagnostic testing companies that were not enrolled in the Medicare program, including Global Testing Inc. (“Global Testing”), Liberty Mobile Imaging

Inc. (“Liberty Mobile Imaging”), Liberty Mobile Testing Inc. (“Liberty Mobile Testing”) and Med Tech Services Inc. (“Med Tech Services”), but purported to provide medically necessary diagnostic testing services to Medicare and Medicaid beneficiaries at medical clinics located throughout Brooklyn, Queens and the Bronx and caused the submission of claims to Medicare, Medicaid managed care plans and other health care benefit programs for such services.

24. Global Testing was a New York corporation located at 1513 Royce Street, Apartment 3K, Brooklyn, New York, among other locations.

25. Liberty Mobile Imaging was a New York corporation located at 1513 Royce Street, Apartment 3K, Brooklyn, New York, among other locations.

26. Liberty Mobile Testing was a New York corporation located at 1513 Royce Street, Apartment 3K, Brooklyn, New York, among other locations.

27. Med Tech Services was a New York corporation located at 1711 West 10th Street, Brooklyn, New York, among other locations.

28. Scanwell Diagnostics Inc. (“Scanwell Diagnostics”) was a New York corporation located at 1733 Sheepshead Bay Road, Suite 29, Brooklyn, New York, among other locations, owned by the defendant SAYORA ISKANDEROVA, also known as “Samira Sanders.” Scanwell Diagnostics was enrolled as an IDTF with the Medicare program and various Medicaid managed care plans.

D. Co-conspirators and Related Entities

29. Co-conspirator Svetlana Shargorodskaya (“S. Shargorodskaya”) owned LUVR Diagnostic Services, Inc. (“LUVR”) from approximately August 2013 through July 2016. LUVR was an IDTF that was enrolled with the Medicare program and various Medicaid managed care plans. LUVR purported to provide medically necessary diagnostic testing services

to Medicare and Medicaid beneficiaries at medical clinics located in Brooklyn and Queens and caused the submission of claims to Medicare, Medicaid managed care plans and other health care benefit programs for such services.

30. Co-conspirator Yelena Shargorodskaya (“Y. Shargorodskaya”) worked with S. Shargorodskaya at LUVR and acted on her behalf at times in dealing with others.

31. Co-conspirator 1 (“CC-1”), an individual whose identity is known to the Grand Jury, owned multiple medical clinics in Brooklyn, Queens and elsewhere from approximately January 2014 through October 2016, as well as multiple shell companies (the “CC-1 Shell Companies”), entities the identities of which are known to the Grand Jury, including, among others, Company-1, Company-2, Company-3, Company-4 and Company-5.

32. Company-1, Company-2, Company-3, Company-4 and Company-5 were purportedly in the business of providing, among others, marketing and management services. In reality, these companies were primarily used to further the criminal scheme set forth below.

## II. The Fraudulent Scheme

33. Between approximately January 2014 and December 2016, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as “Samira Sanders,” together with others, agreed to execute and executed a scheme to enrich themselves and others, as follows: (a) they artificially and corruptly increased demand for medical services by making and causing to be made payments to patient recruiters and beneficiaries to induce those beneficiaries to subject themselves to medical services, including diagnostic testing; (b) they submitted and caused to be submitted claims to Medicare, Medicaid managed care plans and other health care benefit programs for services that misrepresented who performed the services, if they were rendered at all; (c) they submitted and caused to be



submitted claims to Medicare, Medicaid managed care plans and other health care benefit programs for services that were fraudulently induced by kickbacks paid to patient recruiters and beneficiaries; and (d) they engaged in deceptive acts and contrivances intended to hide information, mislead, avoid suspicion and avert further inquiry into the scheme.

34. Specifically, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as “Samira Sanders,” together with others, submitted and caused to be submitted to Medicare, Medicaid managed care plans and other health care benefit programs false and fraudulent claims for diagnostic tests that were induced by kickbacks, were not provided or that otherwise did not qualify for payment under the relevant health care benefit programs. For example:

(a) KAGANOVICH, MITAISHVILI and ISKANDEROVA, together with others, paid kickbacks to others, including CC-1, in return for the referral of beneficiaries to KAGANOVICH, MITAISHVILI and ISKANDEROVA for purported diagnostic testing;

(b) KAGANOVICH, MITAISHVILI and ISKANDEROVA, together with others, including CC-1, made and caused to be made cash kickback payments to beneficiaries to induce beneficiaries to submit themselves to diagnostic testing;

(c) KAGANOVICH, MITAISHVILI and ISKANDEROVA, together with others, submitted and caused to be submitted to Medicare, Medicaid managed care plans and other health care benefit programs claims for diagnostic tests that they knew were induced by cash payments to beneficiaries; and

(d) KAGANOVICH, MITAISHVILI and ISKANDEROVA, together with others, paid LUVR to submit false claims to Medicare, Medicaid managed care plans and other health care benefit programs for reimbursement representing that LUVR had performed

diagnostic testing when in fact KAGANOVICH, MITAISHVILI and ISKANDEROVA, or technicians employed by them, had performed the testing. LUVR kept a percentage of the reimbursements from these claims as a kickback for the use of its provider number and passed the remainder of the fraudulent proceeds to KAGANOVICH, MITAISHVILI and ISKANDEROVA.

35. The defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as "Samira Sanders," upon receiving payments for the claims they submitted or caused to be submitted, through LUVR, to Medicare, Medicaid managed care plans, and other health care benefit programs, transferred proceeds of this scheme via wire transfers and checks made payable to CC-1 directly, or through the CC-1 Shell Companies, including, among others, Company-1, Company-3, Company-4 and Company-5.

36. In order to conceal the illicit nature of their relationship with CC-1, the defendants TEA KAGANOVICH and RAMAZI MITAISHVILI transferred millions of dollars to CC-1 by wiring money and writing checks payable to companies owned by third parties purportedly for legitimate business services when, in fact, the payments were illegal kickbacks paid in return for patient referrals.

37. In order to conceal the illicit nature of her relationship with CC-1 and to disguise her payment of illegal kickback payments for patient referrals, the defendant SAYORA ISKANDEROVA, also known as "Samira Sanders," also arranged for LUVR to write checks on her behalf directly to companies owned or controlled by CC-1, including, among others, the CC-1 Shell Companies. The checks written by LUVR on behalf of ISKANDEROVA were the proceeds of the claims falsely submitted under LUVR's provider number for diagnostic testing purportedly done by ISKANDEROVA's IDTFs.

38. Between approximately June 2014 and October 2016, the defendants TEA KAGANOVICH and RAMAZI MITAISHVILI paid CC-1 approximately \$18.4 million dollars in return for the referral of Medicare and Medicaid beneficiaries for purported diagnostic testing services.

39. Between approximately August 2015 and September 2016, the defendant SAYORA ISKANDEROVA, also known as "Samira Sanders," paid CC-1 approximately \$1.3 million dollars in return for the referral of Medicare and Medicaid beneficiaries for purported diagnostic testing services.

40. In or about and between January 2014 and December 2016, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as "Samira Sanders," submitted and caused to be submitted at least \$44 million in claims to Medicare, Medicaid managed care plans and other health care benefit programs for diagnostic testing services purportedly provided to Medicare and Medicaid beneficiaries, and were paid at least \$19 million on those claims.

### III. The Tax Fraud Conspiracy

41. The defendants TEA KAGANOVICH and RAMAZI MITAISHVILI were required to file with the IRS a Form 1120, or a Form 1120S, for each of the companies controlled by KAGANOVICH and MITAISHVILI, to report the companies respective gross receipts, income, gains, losses, deductions, credits and income tax liabilities.

42. Between approximately January 2014 and December 2016, the defendants TEA KAGANOVICH and RAMAZI MITAISHVILI, together with others, conspired to file and cause to be filed false tax returns with the IRS for various companies they controlled.

43. Specifically, for tax years 2014 through 2016, the defendants TEA KAGANOVICH and RAMAZI MITAISHVILI falsely reported to the IRS that the payments they made to CC-1 and the CC-1 Shell Companies, among others, were real and legitimate business expenditures when, as KAGANOVICH and MITAISHVILI then and there knew, these payments were, in fact, illegal kickbacks the primary purpose of which was to secure patient referrals. By representing, in the Forms 1120 and 1120S filed with the IRS for the various companies they controlled, that the payments to the companies owned and controlled by CC-1 were legitimate business expenses, KAGANOVICH and MITAISHVILI caused these forms to falsely under-report business income and falsely claim deductions.

COUNT ONE  
(Health Care Fraud)

44. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

45. In or about and between January 2014 and December 2016, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as "Samira Sanders," together with others, did knowingly and willfully execute and attempt to execute a scheme and artifice to defraud one or more health care benefit programs, as defined in Title 18, United States Code, Section 24(b), to wit: Medicare and Medicaid, 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, Medicare and Medicaid, in connection with the delivery of and payment for health care benefits, items and services.

(Title 18, United States Code, Sections 1347, 2 and 3551 et seq.)

COUNTS TWO AND THREE

(False Claims)

46. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

47. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as "Samira Sanders," together with others, did knowingly and intentionally make and present the claims set forth below to an agency of the United States, upon and against such agency, to wit: HHS, knowing such claims to be false, fictitious and fraudulent:

| Count | Defendant(s)             | Claim Date        | Beneficiary   | Claim Number | Paid Amount |
|-------|--------------------------|-------------------|---|--------------|-------------|
| TWO   | KAGANOVICH & MITAISHVILI | September 2, 2015 | Individual-1, whose identity is known to the Grand Jury | ****0210     | \$495.23    |
| THREE | ISKANDEROVA              | October 12, 2015  | Individual-2, whose identity is known to the Grand Jury | ****2220     | \$470.79    |

(Title 18, United States Code, Sections 287, 2 and 3551 et seq.)

COUNT FOUR

(Conspiracy to Pay Health Care Kickbacks)

48. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

49. In or about and between January 2014 and December 2016, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as "Samira Sanders," together with others, did knowingly and willfully conspire to offer and pay kickbacks, directly and indirectly, overtly and covertly, in cash and in kind, to one

or more persons to induce such persons to refer Medicare and Medicaid beneficiaries to KAGANOVICH, MITAISHVILI and ISKANDEROVA for the furnishing and arranging for the furnishing of items and services for which payment may be made in whole and in part under Medicare, contrary to Title 42, United States Code, Section 1320a-7b(b)(2)(A).

50. In furtherance of the conspiracy and to effect its objects, within the Eastern District of New York and elsewhere, defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as "Samira Sanders," together with orders, committed and caused to be committed, among others, the following:

OVERT ACTS

(a) On or about August 20, 2015, MITASHVILLI wrote check number 2039, in the approximate amount of \$80,000, payable to Company-5, drawn on Bank of America account number ending in 2020 and held in the name of RM Global.

(b) On or about August 31, 2015, ISKANDEROVA wrote check number 1527, in the approximate amount of \$20,550.00, payable to Company-4, drawn on JPMorgan Chase Bank account number ending in 1675 and held in the name of Global Testing.

(c) On or about October 17, 2016, KAGANOVICH wrote check number 1600, in the approximate amount of \$500,000, payable to Company-5, drawn on JPMorgan Chase Bank account number ending in 8062 and held in the name of East Coast Diagnostics.

(Title 18, United States Code, Sections 371 and 3551 et seq.)

COUNTS FIVE THROUGH SEVEN  
(Paying Health Care Kickbacks)

51. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

52. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as “Samira Sanders,” together with others, did knowingly and willfully offer and pay kickbacks, directly and indirectly, overtly and covertly, in cash and in kind, to persons to induce such persons to refer Medicare and Medicaid beneficiaries to KAGANOVICH, MITAISHVILI and ISKANDEROVA for the furnishing of and arranging for the furnishing of items and services for which payment may be made in whole and in part under Medicare.

| Count | Defendant(s)             | Date             | Kickback   |
|-------|--------------------------|------------------|--|
| FIVE  | KAGANOVICH & MITAISHVILI | August 20, 2015  | Paid CC-1 via check number 2039 in the amount of \$80,000.00 payable to Company-5  |
| SIX   | ISKANDEROVA              | August 31, 2015  | Paid CC-1 via check number 1527 in the amount of \$20,550.00 payable to Company-4  |
| SEVEN | KAGANOVICH & MITAISHVILI | October 17, 2016 | Paid CC-1 via check number 1600 in the amount of \$500,000.00 payable to Company-5 |

(Title 42, United States Code, Section 1320a-7b(b)(2)(A); Title 18, United States Code, Sections 2 and 3551 et seq.)

**COUNTS EIGHT THROUGH ELEVEN**  
(Money Laundering — Unlawful Monetary Transactions)

53. The allegations contained in paragraphs one through 40 are realleged and incorporated as if fully set forth in this paragraph.

54. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH, RAMAZI MITAISHVILI and SAYORA ISKANDEROVA, also known as “Samira Sanders,” together with others, did knowingly and intentionally engage and attempt to engage in monetary transactions in and

affecting interstate commerce, as set forth below, in criminally derived property of a value greater than \$10,000 that was derived from specified unlawful activity, to wit: (a) health care fraud, in violation of Title 18, United States Code, Section 1347; and (b) illegal health care kickbacks, in violation of Title 42, United States Code, Section 1320a-7b(b)(2)(A).

| Count  | Defendant(s)             | Date              | Transaction  |
|--------|--------------------------|-------------------|--|
| EIGHT  | KAGANOVICH & MITAISHVILI | June 18, 2015     | Wire for "Services" in the amount of \$150,000 to AAA Medical P.C. from Bank of America account *****5919                |
| NINE   | ISKANDEROVA              | September 2, 2015 | Check number 2150 in the amount of \$50,000.00 payable to Company-4 and drawn on HSBC Bank account number *****0507      |
| TEN    | KAGANOVICH & MITAISHVILI | May 20, 2016      | Wire for "Services" in the amount of \$50,000 to AAA Medical P.C. from Bank of America account ***** 5841                |
| ELEVEN | ISKANDEROVA              | August 25, 2016   | Check number 1509 in the amount of \$98,558.12 payable to Company-4 and drawn on Investors Bank account number *****1046 |

(Title 18, United States Code, Sections 1957(a), 2 and 3551 et seq.)

COUNT TWELVE

(Conspiracy to Defraud by Obstructing the Lawful Functions of the Internal Revenue Service)

55. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

56. In or about and between January 2014 and December 2016, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH and RAMAZI MITAISHVILI, together with others, did knowingly and willfully conspire to defraud the United States by impairing, impeding,



obstructing and defeating the lawful governmental functions of the IRS of the Department of the Treasury, an agency and department of the United States, in the ascertainment, computation, assessment, and collection of revenue; to wit: income taxes.

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MANNER AND MEANS

57. The manner and means by which the conspiracy was sought to be accomplished included, among others, the following:

(a) causing Medicare, Medicaid managed care plans and other health care benefit programs to make deposits consisting of reimbursements for fraudulent claims into LUVR bank accounts;

(b) receiving and using a portion of these funds to pay kickbacks to CC-1 and companies CC-1 controlled in return for patient referrals;

(c) falsely deducting those payments as legitimate business expenses on Form 1120 for RM Global and Forms 1120S for Sophisticated Imaging, East Coast Diagnostics, East Shore Diagnostics and East West Management; and

(d) under-reporting taxable income on Form 1120 filed on behalf of RM Global and associated personal returns KAGANOVICH and MITAISHVILI filed.

58. In furtherance of the conspiracy and to effect its objects, within the Eastern District of New York and elsewhere, the defendants TEA KAGANOVICH and RAMAZI MITAISHVILI, together with others, committed and caused to be committed, among others, the following:

OVERT ACTS

(a) On or about August 29, 2017, KAGANOVICH and MITAISHVILI filed and caused to be filed a Form 1040 on behalf of KAGANOVICH for the tax year 2016.

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(b) On or about August 29, 2017, KAGANOVICH and MITAISHVILI filed and caused to be filed a Form 1040 on behalf of MITAISHVILI for the tax year 2016.

(Title 18, United States Code, Sections 371 and 3551 et seq.)

COUNT THIRTEEN  
(Making a False Statement)

59. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

60. On or about September 21, 2016, within the Eastern District of New York, the defendant SAYORA ISKANDEROVA, also known as "Samira Sanders," did knowingly and willfully make a materially false, fictitious and fraudulent statement and representation in a matter within the jurisdiction of the executive branch of the United States government, to wit: HHS, in that ISKANDEROVA falsely stated and represented to HHS Special Agents that she had no business relationship with LUVR when, in fact, she then and there knew, she paid LUVR on multiple occasions to submit claims to Medicare, Medicaid managed care plans and other health care benefit programs for diagnostic tests that she purportedly performed.

(Title 18, United States Code, Sections 1001(a)(2) and 3551 et seq.)

COUNT FOURTEEN  
(Making a False Statement)

61. The allegations contained in paragraphs one through 43 are realleged and incorporated as if fully set forth in this paragraph.

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62. On or about June 6, 2017, within the Eastern District of New York, the defendant SAYORA ISKANDEROVA, also known as "Samira Sanders," did knowingly and willfully make a materially false, fictitious and fraudulent statement and representation in a matter within the jurisdiction of the executive branch of the United States government, to wit: the Federal Bureau of Investigation ("FBI"), in that ISKANDEROVA falsely stated and represented to an FBI Special Agent that she worked as a technician for Company-4 when, in fact, she then and there knew, she never worked as a technician for Company-4.

(Title 18, United States Code, Sections 1001(a)(2) and 3551 et seq.)

CRIMINAL FORFEITURE ALLEGATION  
AS TO COUNTS ONE THROUGH SEVEN

63. The United States hereby gives notice to the defendants charged in Counts One through Seven that, upon their conviction of any such offenses, the government will seek forfeiture in accordance with Title 18, United States Code, Section 982(a)(7), which requires any person convicted of a federal health care offense to forfeit property, real or personal, that constitutes, or is derived directly or indirectly from, gross proceeds traceable to the commission of such offenses.

64. If any of the above-described forfeitable property, as a result of any act of omission of such defendants:

- (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 comingled with other property which cannot be divided

without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1), to seek forfeiture of any other property of such defendants up to the value of the forfeitable property described in this forfeiture allegation.

(Title 18, United States Code, Sections 982(a)(7) and 982(b)(1); Title 21, United States Code, Section 853(p))

CRIMINAL FORFEITURE ALLEGATION  
AS TO COUNTS EIGHT THROUGH ELEVEN

65. The United States hereby gives notice to the defendants charged in Counts Eight through Eleven that, upon their conviction of any such offenses, the government will seek forfeiture in accordance with Title 18, United States Code, Section 982(a)(1), which requires any person convicted of such offenses to forfeit any property, real or personal, involved in such offenses, or any property traceable to such property.

66. If any of the above-described forfeitable property, as a result of any act of omission of such defendants:

- (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 comingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1), to seek forfeiture of any other property of such defendants up to the value of the forfeitable property described in this forfeiture allegation.

(Title 18, United States Code, Sections 982(a)(1) and 982(b)(1); Title 21, United States Code, Section 853(p))

A TRUE BILL



FOREPERSON



BRIDGET M. ROHDE  
ACTING UNITED STATES ATTORNEY  
EASTERN DISTRICT OF NEW YORK



SANDRA MOSER  
ACTING CHIEF, FRAUD SECTION  
CRIMINAL DIVISION  
U.S. DEPARTMENT OF JUSTICE

No. \_\_\_\_\_

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**UNITED STATES DISTRICT COURT**

EASTERN *District of* NEW YORK

CRIMINAL DIVISION

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THE UNITED STATES OF AMERICA

vs.

*Tea Kaganovich, et al,*

Defendants.

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**INDICTMENT**

(T. 18, U.S.C., §§ 287, 371, 982(a)(1), 982(a)(7), 982(b)(1), 1001(a)(2),  
1347, 1957(a), 2 and 3551 et seq.; T. 21, U.S.C., § 853(p); T. 42, U.S.C.,  
§ 1320a-7b(b)(2)(A))

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*A true bill.*

Foreperson

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Filed in open court this \_\_\_\_\_ day,

of \_\_\_\_\_ A.D. 20 \_\_\_\_\_

Clerk

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Bail, \$ \_\_\_\_\_

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*Debra Jaroslawicz, Trial Attorney, (718)-254-6377*