

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. **23-20259-CR-SCOLA/GOODMAN**

18 U.S.C. § 1349

18 U.S.C. § 1347

18 U.S.C. § 982

UNITED STATES OF AMERICA

v.

TANIA CESAR,

Defendant.



INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

Commercial Insurance

1. AT&T and OHL Community Asphalt offered Administrative Services Only (“ASO”) insurance plans to their employees. These employers contracted with the insurance company Blue Cross Blue Shield (“BCBS”) to handle the administrative tasks such as billing, claims handling, and claims payment with respect to claims submitted on behalf of their employees. These ASO insurance plans reimbursed BCBS for the money the insurance company paid out for health benefits for their respective employees.

2. The ASO insurance plans offered by AT&T and OHL Community Asphalt and managed by BCBS were “health care benefit program[s],” as defined in Title 18, United States Code, Section 24(b).

3. BCBS often made payments directly to physicians, medical clinics, or other health

care providers, rather than to the beneficiary who received the health care benefits, items, and services. This occurred when the provider accepted assignment of the right to payment from the beneficiary.

4. To obtain payment for treatment or services provided to a beneficiary, physicians, medical clinics, and other health care providers had to submit itemized claim forms to BCBS. The claim forms were typically submitted electronically via the internet. The claim form required certain important information, including: (a) the beneficiary's name and Health Insurance Claim Number or other identification number; (b) a description of the health care benefit, item, or service that was provided or supplied to the beneficiary; (c) the billing codes for the benefit, item, or service; (d) the date upon which the benefit, item, or service was provided or supplied to the beneficiary; and (e) the name of the referring physician or other health care provider, as well as a unique identifying number, known either as the Unique Physician Identification Number ("UPIN") or National Provider Identifier ("NPI").

5. When a provider submitted a claim form to a private insurance plan, the provider certified that the contents of the form were true, correct, and complete, and that the form was prepared in compliance with the applicable laws and regulations concerning the submission of health care claims. The provider also certified that the services being billed were medically necessary and were in fact provided as billed.

The Defendant and Related Entities and Individuals

6. Elite Therapy Group, Inc ("Elite Therapy") was a Florida corporation located at 4505 W. Flagler Street, Suite 201, Miami, Florida.

7. Elite Therapy was a medical clinic that purportedly provided beneficiaries with various medical treatment and services.

8. Paola Andrea Wated was a resident of Miami-Dade County and an owner of Elite Therapy.

9. Maria G. Bou was a resident of Miami-Dade County and an employee of Elite Therapy.

10. Jose Geraldo Martin was a resident of Miami-Dade County and a beneficial owner of Elite Therapy.

11. Defendant **TANIA CESAR** was a resident of Miami-Dade County and a licensed physical therapist assistant.

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

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

2. From in or around April 2019, and continuing through in or around February 2021, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

TANIA CESAR,

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly combine, conspire, confederate, and agree with Paola Andrea Wated, Maria G. Bou, Jose Geraldo Martin, and with others known and unknown to the Grand Jury:

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, BCBS and ASO insurance plans managed by BCBS, 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 programs, 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 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 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 the purpose of the conspiracy for the defendant and her co-conspirators to unlawfully enrich themselves by, among other things: (a) paying kickbacks and bribes to induce the referral of beneficiaries and to induce the beneficiaries to provide their health insurance information to Elite Therapy; (b) submitting and causing the submission of false and fraudulent claims to BCBS; (c) concealing the submission of false and fraudulent claims to BCBS; (d) concealing the receipt of the fraud proceeds; and (e) diverting the 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 defendant and her co-conspirators sought to accomplish the objects and purpose of the conspiracy included, among others, the following:

4. Paola Andrea Wated, Maria G. Bou, Jose Geraldo Martin, and other co-conspirators paid and caused to be paid kickbacks to beneficiaries with BCBS and ASO insurance plans managed by BCBS in exchange for allowing Elite Therapy to bill for medical benefits, items, and

services that were not medically necessary, not eligible for reimbursement, and not received by the beneficiaries.

5. Paola Andrea Wated, Maria G. Bou, and Jose Geraldo Martin paid and caused to be paid kickbacks to individuals to recruit beneficiaries with BCBS and ASO insurance plans managed by BCBS to be used to submit false and fraudulent claims in this health insurance fraud scheme.

6. **TANIA CESAR** and other co-conspirators signed patient therapy records falsely and fraudulently certifying that they had provided physical therapy services to insurance beneficiaries when in fact they had not provided physical therapy services to insurance beneficiaries.

6. **TANIA CESAR**, Paola Andrea Wated, Maria G. Bou, Jose Geraldo Martin, and others submitted and caused Elite Therapy to submit claims for reimbursement, via interstate wire communications to BCBS and ASO insurance plans managed by BCBS, which falsely and fraudulently represented that various health care benefits were medically necessary and had been provided to insurance beneficiaries by Elite Therapy.

7. As a result of such false and fraudulent claims, BCBS and ASO insurance plans managed by BCBS made reimbursement payments to the corporate bank accounts of Elite Therapy.

8. **TANIA CESAR**, Paola Andrea Wated, Maria G. Bou, Jose Geraldo Martin, and others used the proceeds of the health care fraud for their personal use and benefit, the use and benefit others, and to further the fraud.

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

COUNTS 2-7
Health Care Fraud
(18 U.S.C. § 1347)

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

2. From in or around April 2019, and continuing through in or around February 2021, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

TANIA CESAR,

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 in Title 18, United States Code, Section 24(b), that is, BCBS and ASO insurance plans managed by BCBS, 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 programs.

Purpose of the Scheme and Artifice

3. It was a purpose of the scheme and artifice for the defendant and her accomplices to unlawfully enrich themselves by, among other things: (a) paying kickbacks and bribes to induce the referral of beneficiaries and to induce the beneficiaries to provide their health insurance information to Elite Therapy; (b) submitting and causing the submission of false and fraudulent claims to BCBS; (c) concealing the submission of false and fraudulent claims to BCBS; (d) concealing the receipt of the fraud proceeds; and (e) diverting the fraud proceeds for their personal use and benefit, the use and benefit of others, and to further the fraud.

The Scheme and Artifice

The Manner and Means section of Count 1 of this Indictment is re-alleged and 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

4. On or about the dates specified as to each count below, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant did knowingly and willfully execute the above-described scheme and artifice to defraud a health care benefit program in that the defendant submitted and caused the submission of false and fraudulent claims through Elite Therapy, seeking the identified dollar amount and representing that such benefits, items, and services were medically necessary and provided to beneficiaries as described:

Count	Bene.	Approx. Date Claim Received	Claim Number	Services Claimed; Approx. Amount Claimed
2	K.B.	7/12/19	H100000753934295	Therapeutic procedure; Therapeutic exercises; \$600.00
3	Y.R.G.	7/12/19	H100000753943865	Therapeutic procedure; Therapeutic exercises; \$600.00
4	A.G.	5/22/20	H100000814235809	Application of a modality; Ultrasound; \$300.00
5	A.R.H.	5/27/20	H100000814733290	Manual Therapy Techniques; \$600.00
6	D.M.U.	12/14/20	H100000855436512	Therapeutic Activities; \$600.00
7	H.L.	1/18/21	H100000862352270	Application of a modality; Infrared; \$300.00

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

FORFEITURE ALLEGATIONS

1. The allegations in this Indictment are hereby re-alleged and by this reference fully incorporated herein for the purpose of alleging forfeiture to the United States of certain property in which the defendant, **TANIA CESAR**, has an interest.

2. Upon conviction of a violation of Title 18, United States Code, Sections 1347 or 1349, as alleged in this Indictment, the 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 such offense, pursuant to Title 18, United States Code, Section 982(a)(7).

3. If the property subject to forfeiture, as a result of any act or omission of the defendants,

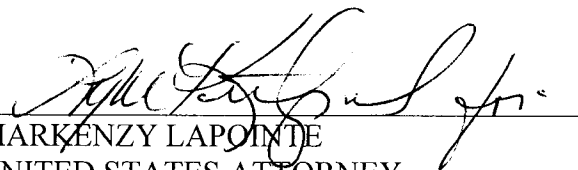
- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with a third party;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be subdivided without difficulty;

the United States shall be entitled to the forfeiture of substitute property under the provisions of Title 21, United States Code, Section 853(p).

All pursuant to Title 18, United States Code, Section 982(a)(7), and the procedures set forth at Title 21, United States Code, Section 853, as incorporated by Title 18, United States Code, Section 982(b)(1).

A TRUE BILL


FOREPERSON


MARKENZY LAPOINTE
UNITED STATES ATTORNEY


JOSEPH EGOZI
ASSISTANT UNITED STATES ATTORNEY

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

UNITED STATES OF AMERICA

CASE NO.: _____

v.

CERTIFICATE OF TRIAL ATTORNEY

TANIA CESAR,

Defendant.**Court Division** (select one)

- ☒ Miami ☐ Key West ☐ FTP
☐ FTL ☐ WPB

Superseding Case Information:

New Defendant(s) (Yes or No) _____

Number of New Defendants _____

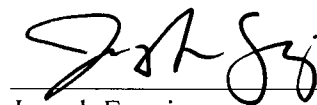
Total number of counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.
2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. §3161.
3. Interpreter: (Yes or No) No
List language and/or dialect: _____
4. This case will take 4-5 days for the parties to try.
5. Please check appropriate category and type of offense listed below:

(Check only one)	(Check only one)
I <input checked="" type="checkbox"/> 0 to 5 days	<input type="checkbox"/> Petty
II <input type="checkbox"/> 6 to 10 days	<input type="checkbox"/> Minor
III <input type="checkbox"/> 11 to 20 days	<input type="checkbox"/> Misdemeanor
IV <input type="checkbox"/> 21 to 60 days	<input checked="" type="checkbox"/> Felony
V <input type="checkbox"/> 61 days and over	
6. Has this case been previously filed in this District Court? (Yes or No) No
If yes, Judge _____ Case No. _____
7. Has a complaint been filed in this matter? (Yes or No) No
If yes, Magistrate Case No. _____
8. Does this case relate to a previously filed matter in this District Court? (Yes or No) Yes
If yes, Judge Bloom Case No. 22-CR-20262
9. Defendant(s) in federal custody as of _____
10. Defendant(s) in state custody as of _____
11. Rule 20 from the _____ District of _____
12. Is this a potential death penalty case? (Yes or No) No
13. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to August 8, 2014 (Mag. Judge Shaniek Maynard? (Yes or No) No
14. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to October 3, 2019 (Mag. Judge Jared Strauss? (Yes or No) No
15. Did this matter involve the participation of or consultation with now Magistrate Judge Eduardo I. Sanchez during his tenure at the U.S. Attorney's Office, which concluded on January 22, 2023? No

By: _____



Joseph Egozi

Assistant United States Attorney

Court ID No. A5502707

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: TANIA CESAR

Case No: _____

Count #1:

Conspiracy to Commit Health Care Fraud and Wire Fraud

Title 18, United States Code, Section 1349

*** Max. Term of Imprisonment: Twenty (20) Years**

*** Mandatory Min. Term of Imprisonment (if applicable): N/A**

*** Max. Supervised Release: Three (3) Years**

*** Max. Fine: \$250,000 or Twice the Gross Fain or Loss Resulting from the Offense**

Counts # 2-7:

Health Care Fraud

Title 18, United States Code, Section 1347

*** Max. Term of Imprisonment: Ten (10) Years as to each count**

*** Mandatory Min. Term of Imprisonment (if applicable): N/A**

*** Max. Supervised Release: Three (3) Years**

*** Max. Fine: \$250,000 or Twice the Gross Fain or Loss Resulting from the Offense**