

## SETTLEMENT AGREEMENT

This Settlement Agreement (“Agreement”) is entered into among the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General (“OIG-HHS”) of the Department of Health and Human Services (“HHS”), (collectively, the “United States”); the State of Michigan; Zainab Makki, aka Zeinab Makki, Wahid Makki, Kirtland Corp., dba New Millenium Drugs, and Western Wayne Pharmacy, LLC (“Defendants”); and Mohamad Ali Makki (“Relator”) (hereafter collectively referred to as “the Parties”), through their authorized representatives.

### RECITALS

A. Kirtland Corp. is a Michigan domestic profit corporation which did business as New Millenium Drugs (“NMD”) and operated at 30141 Cherry Hill Road in Inkster, Michigan. NMD was an enrolled pharmacy provider in the Medicare Program, Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395lll (“Medicare”), and the Medicaid Program, 42 U.S.C. §§ 1396-1396w-5 (“Medicaid”) (together, the “Programs”).

B. Western Wayne Pharmacy, LLC (“WW”) is a Michigan domestic limited liability company, which operated at 2700 Hamlin Boulevard in Inkster, Michigan. WW was an enrolled pharmacy provider in the Programs.

C. Zainab Makki was a licensed pharmacist in the State of Michigan, from 1988 until she voluntarily surrendered her license on October 19, 2022. She served as the pharmacist-in-charge and at times held an ownership interest in NMD. She also served as the pharmacist-in-charge and at times held an ownership interest in WW.

D. Wahid Makki was an officer and director of NMD and WW and held ownership interests in NMD and WW. As an officer, director, and owner, Wahid Makki helped to direct and manage the operations of NMD and WW.

E. On October 5, 2021, Relator filed a *qui tam* action in the United States District Court for the Eastern District of Michigan against Defendants Zainab Makki, Wahid Makki, and Kirtland Corp. et al., 21-cv-12354, which remains under seal pursuant to the *qui tam* provisions of the False Claims Act, 31 U.S.C. § 3730(b) and the Michigan Medicaid False Claim Act, M.C.L. § 400.610a. This *qui tam* action is referred to herein as the “Civil Action.”

F. The United States and the State of Michigan contend that Defendants submitted or caused to be submitted claims for payment to the Programs. The United States and the State of Michigan contend that they have certain civil claims against Defendants Zainab Makki, Wahid Makki, NMD, and WW, arising from the submission of, or for causing the submission of false claims to the Programs, for pharmaceuticals purported to be dispensed by NMD and WW, when in fact the subject pharmaceuticals were not dispensed, during the period from **January 1, 2017 through December 31, 2021**. That conduct is referred to below as the “Covered Conduct.”

G. The Covered Conduct also is the subject of the criminal plea entered in *United States of America v. Zeinab Makki*, 22-cr-20172. ECF No. 42, PageID.201.

H. Relator claims entitlement under 31 U.S.C. § 3730(d) and M.C.L. § 410.610a(9) to a share of the proceeds of this Settlement Agreement and to Relator’s reasonable expenses, attorneys’ fees and costs.

To avoid the delay, uncertainty, inconvenience, and expense of protracted litigation of the above claims, and in consideration of the mutual promises and obligations of this Settlement Agreement, the Parties agree and covenant as follows:

#### TERMS AND CONDITIONS

1. Defendants shall pay to the United States and the State of Michigan, collectively, \$1,500,000, one million, five hundred thousand dollars (\$1,500,000.00) (the “Settlement Amount”), and interest on the Settlement Amount at a rate of 10% per annum from October 1,

2024, for any amounts unpaid. Defendants agree the Settlement Amount represents restitution owed to the Medicare Program and the Michigan Medicaid Program and shall be considered and treated as a debt imposed under 18 U.S.C. §§ 3572 and 3663, as if it were a debt for criminal restitution.

a. \$1,301,878 of the Settlement Amount shall be considered federal restitution (the “Federal Restitution Amount”).

b. \$198,122 of the Settlement Amount shall be considered restitution to the State of Michigan (the “State Restitution Amount”).

c. No later than thirty (30) days after the Effective Date of this Agreement, Wahid and Zainab Makki shall make initial payments toward the Settlement Amount by electronic funds transfer, in the sum of one million dollars (\$1,000,000), plus accrued interest. Wahid and Zainab Makki shall make these initial payments as follows:

i. \$867,919, plus accrued interest, to the United States, pursuant to written instructions to be provided by the United States Attorney’s Office for the Eastern District of Michigan;

ii. \$132,081, plus accrued interest, to the State of Michigan, pursuant to written instructions to be provided by the Department of the Attorney General for the State of Michigan;

d. No later than ninety (90) days after the Effective Date of this Agreement, Wahid and Zainab Makki shall make final payments toward the Settlement Amount by electronic funds transfer, in the sum of five hundred thousand dollars (\$500,000), plus accrued interest. Wahid and Zainab Makki shall make these payments as follows:

i. \$433,959, plus accrued interest, to the United States, pursuant to written instructions to be provided by the United States Attorney's Office for the Eastern District of Michigan;

ii. \$66,041, plus accrued interest, to the State of Michigan, pursuant to written instructions to be provided by the Department of the Attorney General for the State of Michigan;

2. Contemporaneously with the execution of this Settlement Agreement, Wahid and Zainab Makki shall consent to the filing of stipulated consent judgments, in the form agreed upon by the parties and attached hereto as **Exhibit A** (the "Federal Consent Judgment") and **Exhibit B** (the "Michigan Consent Judgment")(together the "Consent Judgments") the entries of which will be sought from the Court.

3. Conditioned upon the United States and the State of Michigan receiving the Settlement Amount payments from Wahid and Zainab Makki referenced in Paragraph 1, above, and the Consent Judgments being entered by the Court, as referenced in Paragraph 2, above, the United States and the State of Michigan agree to pay Relator the total of 15% of the amounts received under Paragraph 1 ("Relator's Share"). Such payments shall be made by electronic funds transfer, as soon as feasible after receipt of the Settlement Amount payments from Wahid and Zainab Makki, pursuant to the terms of Paragraph 1, above.

4. Relator's expenses, and attorneys' fees and costs, may be addressed under a separate agreement between Relator and Defendants, and are not included in this Settlement Agreement.

5. Subject to the exceptions in Paragraph 9 (concerning reserved claims), below, and subject to Paragraph 12 (concerning disclosure of assets), below, Paragraph 21 (concerning default), below, and Paragraph 23 (concerning bankruptcy), below, and upon the United States'

receipt of the Settlement Amount, plus interest due under Paragraph 1, above, and the Consent judgments being entered by the Court, the United States releases Defendants from any civil or administrative monetary claim the United States has for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801-3812; or the common law theories of payment by mistake, unjust enrichment, and fraud.

6. Subject to the exceptions in Paragraph 9, (concerning reserved claims), below, and subject to Paragraph 12 (concerning disclosure of assets), below, Paragraph 21 (concerning default), below, and Paragraph 23 (concerning bankruptcy), below, and upon the State of Michigan's receipt of the Settlement Amount, plus interest due under Paragraph 1, above, and the Michigan Consent Judgment being entered by the Court, the State of Michigan releases Defendants from any civil or administrative monetary claim the State of Michigan has for the Covered Conduct under the Michigan Medicaid False Claim Act, M.C.L. §§ 400.601 *et seq.*; or the common law theories of payment by mistake, unjust enrichment, and fraud.

7. Subject to the exceptions in Paragraph 9 (concerning reserved claims), below, and subject to Paragraph 12 (concerning disclosure of assets), below, Paragraph 21 (concerning default), below, and Paragraph 23 (concerning bankruptcy), below, and upon the United States' and State of Michigan's receipt of the Settlement Amount, plus interest due under Paragraph 1, above, and the Consent judgments being entered by the Court, Relator, for himself and for his heirs, successors, attorneys, agents, and assigns, releases Defendants from any civil monetary claim the Relator has on behalf of the United States for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733 and the Michigan Medicaid False Claim Act, M.C.L. § 400.610a.

8. Voluntary Exclusion:

a. In compromise and settlement of the rights of OIG-HHS to exclude Wahid Makki pursuant to 42 U.S.C. § 1320a-7(b)(7), based upon the Covered Conduct, Wahid Makki agrees to be excluded under this statutory provision from Medicare, Medicaid, and all other Federal health care programs, as defined in 42 U.S.C. § 1320a-7b(f), for a period of 10 years. The exclusion shall be effective upon the Effective Date of this Agreement.

b. Such exclusion shall have national effect. Federal health care programs shall not pay anyone for items or services, including administrative and management services, furnished, ordered, or prescribed by Wahid Makki in any capacity while Wahid Makki is excluded. This payment prohibition applies to Wahid Makki and all other individuals and entities (including, for example, anyone who employs or contracts with Wahid Makki, and any hospital or other provider where Wahid Makki provides services). The exclusion applies regardless of who submits the claim or other request for payment. Violation of the conditions of the exclusion may result in criminal prosecution, the imposition of civil monetary penalties and assessments, and an additional period of exclusion. Wahid Makki further agrees to hold the Federal health care programs, and all federal beneficiaries and/or sponsors, harmless from any financial responsibility for items or services furnished, ordered, or prescribed to such beneficiaries or sponsors after the effective date of the exclusion. Wahid Makki waives any further notice of the exclusion and agrees not to contest such exclusion either administratively or in any state or federal court.

c. Reinstatement to program participation is not automatic. If Wahid Makki wishes to be reinstated, Wahid Makki must submit a written request for reinstatement to the OIG in accordance with the provisions of 42 C.F.R. §§ 1001.3001-.3005. Such request may be made to the OIG no earlier than 90 days prior to the expiration of the 10-year period of exclusion. Reinstatement becomes effective upon application by Wahid Makki, approval of the application

by the OIG, and notice of reinstatement by the OIG. Obtaining another license, moving to another state, or obtaining a provider number from a Medicare contractor, a state agency, or a Federal health care program does not reinstate Wahid Makki's eligibility to participate in these programs.

9. Notwithstanding the releases given in Paragraphs 5, 6, and 7 of this Agreement, or any other term of this Agreement, the following claims and rights of the United States and the State of Michigan are specifically reserved and are not released:

- a. Any liability arising under Title 26, U.S. Code (Internal Revenue Code);
- b. Any criminal liability;
- c. Except as explicitly stated in this Agreement, any administrative liability or enforcement right, including mandatory or permissive exclusion from Federal health care programs;
- d. Any liability to the United States (or its agencies) or the State of Michigan (or its agencies) for any conduct other than the Covered Conduct;
- e. Any liability based upon obligations created by this Agreement;
- f. Any liability of any other individual or company;
- g. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services; and
- i. Any liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct.

10. Relator and his heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B) and M.C.L. § 400.610a(5)(b).

Conditioned upon Relator's receipt of the Relator's Share, Relator and his heirs, successors, attorneys, agents, and assigns fully and finally release, waive, and forever discharge the United States and the State of Michigan, including their agencies, officers, agents, employees, and servants, from any claims arising from the investigation or filing of the Civil Action, or under 31 U.S.C. § 3730, and from any claims to a share of the proceeds of this Agreement and/or the Civil Action.

11. Relator, for himself, and for his heirs, successors, attorneys, agents, and assigns, releases Defendants from any liability to Relator arising from the filing of the Civil Action, or under 31 U.S.C. § 3730(d) for expenses or attorneys' fees and costs.

12. Zainab Makki and Wahid Makki have provided sworn financial disclosures, which were supplemented, and IRS forms allowing for verification (together "Financial Disclosures") to the United States and the United States and the State of Michigan have relied on the accuracy and completeness of those Financial Disclosures in reaching this Agreement. Zainab and Wahid Makki warrant that the Financial Disclosures are complete, accurate, and current as of the Effective Date of this Agreement. If the United States or the State of Michigan learns of asset(s) in which Zainab and Wahid Makki had an interest of any kind as of the Effective Date of this Agreement (including, but not limited to, promises by insurers or other third parties to satisfy Zainab and Wahid Makki's obligations under this Agreement) that were not disclosed in the Financial Disclosures, or if the United States or State of Michigan learn of any false statement or misrepresentation by Zainab or Wahid Makki on, or in connection with, the Financial Disclosures, and if such nondisclosure, false statement, or misrepresentation changes the estimated net worth set forth in the Financial Disclosures by \$50,000 or more, the United States and/or the State of Michigan may at their option: (a) rescind this Agreement and reinstate the suit or file suit based on the Covered Conduct or (b) collect the full Settlement



Amount in accordance with the Agreement plus one hundred percent (100%) of the net value of Zainab and Wahid Makki's previously undisclosed assets. Zainab and Wahid Makki agree not to contest any collection action undertaken by the United States or State of Michigan pursuant to this provision, and agree that they will immediately pay the United States and the State of Michigan the greater of (i) a ten-percent (10%) surcharge of the amount collected in the collection action, as allowed by 28 U.S.C. § 3011(a), or (ii) the United States' reasonable attorneys' fees and expenses incurred in such an action. In the event that the United States and State of Michigan, pursuant to this paragraph rescind this Agreement, Zainab and Wahid Makki waive and agree not to plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any civil or administrative claims that (a) are filed by the United States within 120 calendar days of written notification to Zainab and Wahid Makki that this Agreement has been rescinded, and (b) relate to the Covered Conduct, except to the extent these defenses were available on October 5, 2021.

13. Defendants waive and shall not assert any defenses they may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Agreement bars a remedy sought in such criminal prosecution or administrative action.

14. Defendants fully and finally release the United States and the State of Michigan, their respective agencies, officers, agents, employees, and servants, from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Defendants have asserted, could have asserted, or may assert in the future against the United States or the State of Michigan, their respective agencies, officers, agents, employees, and servants, related to

the Covered Conduct, the allegations in the *qui tam* case, or the United States' and the State of Michigan's investigation or prosecution thereof.

15. Defendants fully and finally release the Relator from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Defendants have asserted, could have asserted, or may assert in the future against the Relator, related to the *qui tam* complaint and the Relator's investigation and prosecution thereof.

16. The Settlement Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare contractor (e.g., Medicare Administrative Contractor, fiscal intermediary, carrier or any state payer, related to the Covered Conduct; and Defendants agree not to resubmit to any Medicare contractor or any state payer any previously denied claims related to the Covered Conduct, agrees not to appeal any such denials of claims, and agrees to withdraw any such pending appeals.

17. Defendants agree to the following:

a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47; and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395-1395lll and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Defendants, its present or former officers, directors, employees, shareholders, and agents in connection with:

- (1) the matters covered by this Agreement and any related plea agreement;
- (2) the United States' and State of Michigan's audit(s) and any civil or criminal investigation(s) of the matters covered by this Agreement;
- (3) Defendants' investigation, defense, and corrective actions undertaken in response to the United States' and State of Michigan's audit(s) and any

civil or criminal investigation(s) in connection with the matters covered by this Agreement (including attorneys' fees);

(4) the negotiation and performance of this Agreement and any Plea Agreement; and

(5) the payment Defendants make to the United States and State of Michigan pursuant to this Agreement and any payments that Defendants may make to Relator, including costs and attorneys' fees

are unallowable costs for government contracting purposes and under the Medicare Program, Medicaid Program, TRICARE Program, and Federal Employees Health Benefits Program (FEHBP) (hereinafter referred to as Unallowable Costs).

b. Future Treatment of Unallowable Costs: Unallowable Costs shall be separately determined and accounted for by Defendants, and Defendants shall not charge such Unallowable Costs directly or indirectly to any contracts with the United States or any State Medicaid program, or seek payment for such Unallowable Costs through any cost report, cost statement, information statement, or payment request submitted by Defendants to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Defendants further agree that within 90 days of the Effective Date of this Agreement it shall identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid and FEHBP fiscal agents, any Unallowable Costs (as defined in this paragraph) included in payments previously sought from the United States, or any State Medicaid program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Defendants or any of their subsidiaries or affiliates, and shall request, and agree, that such cost reports, cost statements, information

reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the Unallowable Costs. Defendants agree that the United States, at a minimum, shall be entitled to recoup from Defendants any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously-submitted cost reports, information reports, cost statements, or requests for payment.

Any payments due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice and/or the affected agencies. The United States reserves its rights to disagree with any calculations submitted by Defendants or any of their subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on Defendants or any of their subsidiaries or affiliates' cost reports, cost statements, or information reports.

d. Nothing in this Agreement shall constitute a waiver of the rights of the United States or the State of Michigan to audit, examine, or re-examine Defendants' books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this paragraph.

18. Defendants agree to cooperate fully and truthfully with the United States' and State of Michigan's investigation of individuals and entities not released in this Agreement. Defendants further agree to furnish to the United States or the State of Michigan, upon request, complete and unredacted copies of all non-privileged documents, reports, memoranda of interviews, and records in their possession, custody, or control concerning any investigation of the Covered Conduct that they have undertaken, or that has been performed by another on their behalf.

19. This Agreement is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity, except to the extent provided for in Paragraph 20 (waiver for beneficiaries), below.

20. Defendants agree that they waive and shall not seek payment for any of the health care billings covered by this Agreement from any health care beneficiaries or their parents, sponsors, legally responsible individuals, or third-party payors based upon the claims defined as Covered Conduct.

21. The Settlement Amount represents the amount the United States and State of Michigan are willing to accept in compromise of their civil claims arising from the Covered Conduct, due solely to Defendants' financial condition as reflected in the Financial Disclosures referenced in Paragraph 11, above. Defendants are joint and severally liable for the Settlement Amount, including those obligations arising under the Consent judgments.

a. In the event that Defendants fail to pay the Settlement Amount as provided in the payment schedule set forth in Paragraph 1, above, Defendants shall be in Default of their payment obligations ("Default") and the remaining unpaid balance of the Settlement Amount shall become immediately due and payable, and interest on the remaining unpaid balance shall thereafter accrue at the rate of 12% per annum, compounded daily from the date of Default, on the remaining unpaid total (principal and interest balance).

b. In the event of Default, Defendants agree that the United States and the State of Michigan, at their sole discretion, may (i) retain any payments previously made, rescind this Agreement and pursue the Civil Action or bring any civil and/or administrative claim, action, or proceeding against Defendants for the claims that would otherwise be covered by the releases provided in Paragraphs 5 and 6, above, with any recovery reduced by the amount of any payments previously made by Defendants to the United States and the State of Michigan under

this Agreement; (ii) take any action to enforce this Agreement in a new action or by reinstating the Civil Action; (iii) offset the remaining unpaid balance from any amounts due and owing to Defendants and/or affiliated companies by any department, agency, or agent of the United States or State of Michigan at the time of Default or subsequently; and/or (iv) exercise any other right granted by law, or under the terms of this Agreement, or recognizable at common law or in equity. The United States or the State of Michigan shall be entitled to any other rights granted by law or in equity by reason of Default, including referral of this matter for private collection. In the event the United States pursues a collection action, Defendants agree immediately to pay the United States the greater of (i) a ten-percent (10%) surcharge of the amount collected, as allowed by 28 U.S.C. § 3011(a), or (ii) the United States' reasonable attorneys' fees and expenses incurred in such an action. In the event that the United States opts to rescind this Agreement pursuant to this paragraph, Defendants waive and agree not to plead, argue, or otherwise raise any defenses of statute of limitations, laches, estoppel or similar theories, to any civil or administrative claims that are (i) filed by the United States against them within 120 days of written notification that this Agreement has been rescinded, and (ii) relate to the Covered Conduct, except to the extent these defenses were available on October 5, 2021. Defendants agree not to contest any offset, recoupment, and /or collection action undertaken by the United States pursuant to this paragraph, either administratively or in any state or federal court, except on the grounds of actual payment to the United States.

c. In the event of Default, OIG-HHS may exclude Defendants from participating in all Federal health care programs until Defendants pay the Settlement Amount, with interest, as set forth above ("Exclusion for Default"). OIG-HHS will provide written notice of any such exclusion to Defendants. Defendants waive any further notice of the exclusion under 42 U.S.C. § 1320a-7(b)(7), and agree not to contest such exclusion either administratively or in

any state or federal court. Reinstatement to program participation is not automatic. If at the end of the period of exclusion, Defendants wish to apply for reinstatement, they must submit a written request for reinstatement to OIG-HHS in accordance with the provisions of 42 C.F.R. §§ 1001.3001-.3005. Defendants will not be reinstated unless and until OIG-HHS approves such request for reinstatement. The option for Exclusion for Default is in addition to, and not in lieu of, the options identified in this Agreement or otherwise available.

22. With respect to the Covered Conduct, Defendants admit and acknowledge that:
- a. the Covered Conduct constituted misrepresentations, fraudulent omissions and/or deceptive conduct;
  - b. Defendants knew the Covered Conduct was false and/or deceptive;
  - c. the Covered Conduct was taken with an intent to deceive the United States and State of Michigan;
  - d. the United States and State of Michigan justifiably relied on the Covered Conduct;
  - e. this reliance proximately caused damage to the United States and State of Michigan;
  - f. Defendants took each of the actions constituting the Covered Conduct with the subjective intent to cause harm to the United States and State of Michigan and/or the subjective knowledge that harm to the United States and State of Michigan was certain to occur; and
  - g. the Covered Conduct was wrongful, done intentionally, injurious to the United States and State of Michigan, and taken without just cause and excuse.

23. In exchange for valuable consideration provided in this Agreement, Defendants and Relator acknowledge the following:

a. Defendants Wahid and Zainab Makki have reviewed their financial situation and warrant that they are solvent within the meaning of 11 U.S.C. §§ 547(b)(3) and 548(a)(1)(B)(ii)(I) and shall remain solvent following payment to the United States and the State of Michigan of the Settlement Amount.

b. In evaluating whether to execute this Agreement, the Parties intend that the mutual promises, covenants, and obligations set forth herein constitute a contemporaneous exchange for new value given to Defendants, within the meaning of 11 U.S.C. § 547(c)(1), and the Parties conclude that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange.

c. The mutual promises, covenants, and obligations set forth herein are intended by the Parties to, and do in fact, constitute a reasonably equivalent exchange of value.

d. The Parties do not intend to hinder, delay, or defraud any entity to which Defendants were or became indebted to on or after the date of any transfer contemplated in this Agreement, within the meaning of 11 U.S.C. § 548(a)(1).

e. If any of Defendants payments or obligations under this Agreement are avoided for any reason (including but not limited to, through the exercise of a trustee's avoidance powers under the Bankruptcy Code) or if, before the Settlement Amount is paid in full, Defendants or a third party commences a case, proceeding, or other action under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors seeking any order for relief of Defendants' debts, or to adjudicate Defendants as bankrupt or insolvent; or seeking appointment of a receiver, trustee, custodian, or other similar official for Defendants or for all or any substantial part of Defendants' assets:

(i) the United States may rescind the releases in this Agreement and bring any civil and/or administrative claim, action, or proceeding against Defendants for the



claims that would otherwise be covered by the releases provided in Paragraphs 5 and 6, above;

(ii) the United States has an undisputed, noncontingent, and liquidated allowed claim against Defendants in the amount of \$20,402,064, less any payments received pursuant to Paragraph 1 of this Agreement, provided, however, that such payments are not otherwise avoided and recovered from the United States by Defendants, a receiver, trustee, custodian, or other similar official for Defendants;

(iii) if any payments are avoided and recovered by a receiver, trustee, creditor, custodian, or similar official, the United States shall not be responsible for the return of any amounts already paid by the United States to the Relator; and

(iv) if, notwithstanding subparagraph (iii), any amounts already paid by the United States to the Relator pursuant to Paragraph 3, above, are recovered from the United States in an action or proceeding filed by a receiver, trustee, creditor, custodian, or similar official in or in connection with a bankruptcy case that is filed within two years of the Effective Date of this Agreement or of any payment made under Paragraph 1 of this Agreement, Relator shall, within thirty days of written notice from the United States to the undersigned Relator's counsel, return to the United States all amounts recovered from the United States.

f. Defendants agree that any civil and/or administrative claim, action, or proceeding brought by the United States under Paragraph 21(b), above, is not subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a), because it would be an exercise of the United States' police and regulatory power. Defendants shall not argue or otherwise contend that the United States' claim, action, or proceeding is subject to an automatic stay and, to the extent necessary, consents to relief from the automatic stay for cause under 11 U.S.C. § 362(d)(1).

Defendants waive and shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any such civil or administrative claim, action, or proceeding brought by the United States within 120 days of written notification to Defendants that the releases have been rescinded pursuant to this paragraph, except to the extent such defenses were available on October 5, 2021.

24. Upon receipt of the payments described in Paragraph 1, above, and the satisfaction of the Consent judgments, as described in Paragraph 2, above, the Parties shall promptly sign and file in the Civil Action a Joint Stipulation of Dismissal of the Civil Action pursuant to Rule 41(a)(1).

25. Except as provided in a separate agreement between Defendants and Relator as provided for in Paragraph 4, above, each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

26. Each Party and signatory to this Agreement represents that it freely and voluntarily enters into this Agreement without any degree of duress or compulsion.

27. This Agreement is governed by the laws of the United States. The exclusive venue for any dispute relating to this Agreement is the United States District Court for the Eastern District of Michigan. For purposes of construing this Agreement, this Agreement shall be deemed to have been drafted by all Parties to this Agreement and shall not, therefore, be construed against any Party for that reason in any subsequent dispute.

28. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties. Forbearance by the United States and the State of Michigan from pursuing any remedy or relief available to it under this Agreement shall not constitute a waiver of rights under this Agreement.

29. The undersigned counsel represent and warrant that they are fully authorized to execute this Agreement on behalf of the persons and entities indicated below.

30. This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Agreement.

31. This Agreement is binding on Defendants' successors, transferees, heirs, and assigns.

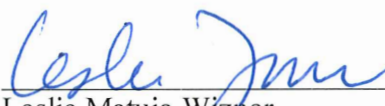
32. This Agreement is binding on Relator's successors, transferees, heirs, and assigns.

33. All Parties consent to the United States' and State of Michigan's disclosure of this Agreement, and information about this Agreement, to the public.

34. This Agreement is effective on the date of signature of the last signatory to the Agreement ("Effective Date of this Agreement"). Facsimiles and electronic transmissions of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

**THE UNITED STATES OF AMERICA**

DATED: 6/18/25

BY:   
Leslie Matuja Wizner  
Assisted United States Attorney  
Eastern District of Michigan


DATED: 6/13/25

BY: SUSAN GILLIN  
Susan E. Gillin  
Digitally signed by SUSAN GILLIN  
Date: 2025.06.13 17:56:24 -04'00'

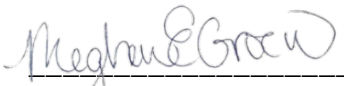
Assistant Inspector General for Legal Affairs  
Office of Counsel to the Inspector General  
Office of Inspector General  
United States Department of Health and Human Services

**THE STATE OF MICHIGAN**

DATED: 6/17/25

BY:   
\_\_\_\_\_  
Timothy C. Erickson  
Assistant Attorney General  
Health Care Fraud Division  
Michigan Department of Attorney General  
P.O. Box 30218  
Lansing, MI 48909

DATED: 6/17/25

BY:   
\_\_\_\_\_  
Meghan E. Groen  
Chief Deputy Director  
Health Services  
Michigan Department of Health and Human Services  
400 S. Pine St.  
Lansing, MI 48933

**DEFENDANTS**

DATED: 6.3.25

BY: Zainab Makki  
Zainab Makki

DATED: 5/12/25

BY: Patrick Hurford  
Patrick Hurford  
Counsel for Defendant Zainab Makki

DATED: 5/6/25

BY: Wahid Makki  
Wahid Makki

DATED: 5/6/25

BY: William Swor  
William Swor  
Counsel for Defendant Wahid Makki

DATED: 5/5/25

BY: Kirtland Corp., dba New Millenium Drugs  
Its:  
Kirtland Corp., dba New Millenium Drugs

DATED: 5/5/25

BY: Western Wayne Pharmacy, LLC  
Its:  
Western Wayne Pharmacy, LLC

**RELATOR**

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
Mohamad Ali Makki

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
Joseph Dodds  
Counsel for Relator

DEFENDANTS

DATED: \_\_\_\_\_ BY: \_\_\_\_\_  
Zainab Makki

DATED: \_\_\_\_\_ BY: \_\_\_\_\_  
Patrick Hurford  
Counsel for Defendant Zainab Makki,

DATED: 5/6/25 BY: [Signature]  
Wahid Makki

DATED: 5/6/25 BY: [Signature]  
William Swor  
Counsel for Defendant Wahid Makki

DATED: 5/5/25 BY: [Signature]  
Its:  
Kirtland Corp., dba New Millenium Drugs

DATED: 5/5/25 BY: [Signature]  
Its:  
Western Wayne Pharmacy, LLC

RELATOR

DATED: 5/5/2025 BY: [Signature]  
Mohamad Ali Makki

DATED: 5/5/25 BY: [Signature]  
Joseph Dodds  
Counsel for Relator

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,  
and THE STATE OF MICHIGAN,  
*ex rel.* MOHAMAD ALI MAKKI,

Civil No. 21-cv-12354

Plaintiffs,

Honorable Judith E. Levy  
Mag. Judge David R. Grand

vs.

WAHID MAKKI, ZAINAB MAKKI,  
KIRTLAND CORP., *et al.*

Defendants.

\_\_\_\_\_ /

**STIPULATED ORDER ENTERING CONSENT  
JUDGMENT AS TO WAHID AND ZAINAB MAKKI,  
WESTERN WAYNE PHARMACY AND KIRTLAND, CORP.**

The United States of America, Relator Mohamad Ali Makki, and Defendants Zainab Makki (aka Zeinab Makki), Wahid Makki, Kirtland Corp. (dba New Millenium Drugs), and Western Wayne Pharmacy, LLC (collectively, the “Parties”), by and through their undersigned counsel, hereby stipulate as follows:

1. The Parties have entered into a Settlement Agreement attached and incorporated herein (Exhibit A) (the “Settlement Agreement”).

2. Pursuant to the terms of the Settlement Agreement, Defendants Zainab Makki, Wahid Makki, Kirtland Corp., and Western Wayne Pharmacy, LLC, have agreed to the entry of a consent money judgment in favor of the United States, in the amount of **One Million, Three-Hundred One Thousand, Eight-Hundred Seventy-Eight Dollars and 00/100 (\$1,301,878.00)**, with interest (the “Consent Money Judgment”).
3. As provided in the Settlement Agreement, portions of the Consent Money Judgment shall be treated as restitution to the Medicare Program and the Michigan Medicaid Program.
4. The United States may take all acts necessary to collect the amounts owed on the Consent Money Judgment.
5. Defendants shall cooperate and take any and all acts necessary to allow the United States to collect the Consent Money Judgment.
6. Relator is not entitled to, and Relator shall not claim as a relator’s share, any funds that are not provided for under the terms of the Settlement Agreement.

Based on the stipulation of the parties, through their undersigned counsel, to the terms and entry of the above-described judgment in favor of the United States, the consent judgment is entered.



IT IS SO ORDERED.

---

JUDITH E. LEVY  
United States District Judge

Dated:

So stipulated and agreed:

JULIE A. BECK  
Acting United States Attorney

By: *s/Leslie Matuja Wizner*  
Assistant US Attorney  
211 W. Fort, Ste 2001  
Detroit MI 48226  
313-226-9766  
[Leslie.Wizner@usdoj.gov](mailto:Leslie.Wizner@usdoj.gov)  
Mich Bar No: P42081

Counsel for ZAINAB MAKKI

---

Patrick Hurford

Counsel for WAHID MAKKI

William Swor

Counsel for WESTERN WAYNE  
PHARMACY, LLC

---

Counsel for KIRTLAND CORP.

---

Counsel for Relator MOHAMAD MAKKI

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,  
and THE STATE OF MICHIGAN,  
*ex rel.* MOHAMAD ALI MAKKI,

Civil No. 21-cv-12354

Plaintiffs,

Honorable Judith E. Levy  
Mag. Judge David R. Grand

vs.

WAHID MAKKI, ZAINAB MAKKI,  
KIRTLAND CORP., *et al.*

Defendants.

\_\_\_\_\_ /

**STIPULATED ORDER ENTERING CONSENT  
JUDGMENT AS TO WAHID AND ZAINAB MAKKI,  
WESTERN WAYNE PHARMACY AND KIRTLAND, CORP.**

The State of Michigan, Relator Mohamad Ali Makki, and Defendants Zainab Makki (aka Zeinab Makki), Wahid Makki, Kirtland Corp. (dba New Millenium Drugs), and Western Wayne Pharmacy, LLC (collectively, the “Parties”), by and through their undersigned counsel, hereby stipulate as follows:

1. The Parties have entered into a Settlement Agreement attached and incorporated herein (Exhibit A) (the “Settlement Agreement”).
2. Pursuant to the terms of the Settlement Agreement, Defendants Zainab Makki, Wahid Makki, Kirtland Corp., and Western Wayne Pharmacy, LLC, have agreed to the entry of a consent money judgment in favor of the State of Michigan, in the amount of **One-Hundred Ninety-Eight Thousand, One-Hundred Twenty-Two Dollars and 00/100 (\$198,122.00)**, with interest (the “Consent Money Judgment”).
3. As provided in the Settlement Agreement, portions of the Consent Money Judgment shall be treated as restitution to the Michigan Medicaid Program.
4. The State of Michigan may take all acts necessary to collect the amounts owed on the Consent Money Judgment.
5. Defendants shall cooperate and take any and all acts necessary to allow the State of Michigan to collect the Consent Money Judgment.
6. Relator is not entitled to, and Relator shall not claim as a relator’s share, any funds that are not provided for under the terms of the

Settlement Agreement.

Based on the stipulation of the parties, through their undersigned counsel, to the terms and entry of the above-described judgment in favor of the State of Michigan, the consent judgment is entered.

IT IS SO ORDERED.

\_\_\_\_\_  
JUDITH E. LEVY  
United States District Judge

Dated:

So stipulated and agreed:

STATE OF MICHIGAN

By:\_\_\_\_\_  
Timothy C. Erickson (P72071)  
Assistant Attorney General  
Health Care Fraud Division  
Michigan Dept. of Attorney General  
P.O. Box 30218  
Lansing, MI 48909

Counsel for ZAINAB MAKKI

\_\_\_\_\_  
Patrick Hurford

Counsel for WAHID MAKKI

---

William Swor

Counsel for WESTERN WAYNE  
PHARMACY, LLC

---

Counsel for KIRTLAND CORP.

---

Counsel for Relator MOHAMAD  
MAKKI