

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
25-CR-60164-LEIBOWITZ/AUGUSTIN-BIRCH
Case No. _____

18 U.S.C. § 1349
18 U.S.C. § 1347
18 U.S.C. § 1956(h)
18 U.S.C. § 1957(a)
18 U.S.C. § 982

UNITED STATES OF AMERICA

vs.

DAVE SUDARSHAN SINGH,

Defendant.

FILED BY BM D.C.

Jun 26, 2025

ANGELA E. NOBLE
CLERK U.S. DIST. CT.
S. D. OF FLA. - MIAMI

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times material to this Indictment:

The Medicare Program

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

2. Medicare was a “health care benefit program,” as defined by Title 18, United States Code, Section 24(b).

2. Medicare was subdivided into multiple program “parts.” Medicare Part B covered physician services and outpatient care, including an individual’s access to durable medical equipment (DME), such as orthotic devices and wheelchairs.

3. Health care providers, such as DME suppliers, that provided and supplied items and services to Medicare beneficiaries were referred to as “providers.” Medicare providers were able to apply for and obtain a “provider number.” Providers that received a Medicare provider number were able to file claims with Medicare to obtain reimbursement for benefits, items, or services provided to beneficiaries.

4. In response to the COVID-19 health emergency, Medicare created a provider enrollment classification of “Mass Immunization” provider. An entity or individual who wished to furnish mass immunization services—but might not otherwise qualify as a Medicare provider—could be eligible to enroll as a “mass immunizer” using the Form CMS-855I (individuals) or the Form CMS-855B (entities).

COVID-19 Pandemic and OTC COVID-19 Tests

5. Starting April 4, 2022, and continuing through the end of the COVID-19 public health emergency, Medicare covered and paid for over the counter (OTC) COVID-19 tests at no cost to beneficiaries with Medicare Part B, and those with Medicare Advantage (MA) plans. This program was intended to ensure Medicare beneficiaries had access to COVID-19 tests they needed to remain safe and healthy during the COVID-19 pandemic. On May 11, 2023, the COVID-19 Public Health Emergency ended.

6. During the Public Health Emergency, eligible Medicare providers were permitted to distribute U.S. FDA-approved, authorized, or cleared OTC COVID-19 tests to Medicare beneficiaries. Eligible Medicare patients would get these tests at no cost, and their annual

deductible, coinsurance, and copayment would not apply. Mass Immunizers were included as an eligible providers.

7. Medicare would not pay for more than eight OTC COVID-19 tests, per calendar month, per Medicare beneficiary. Providers could distribute the OTC COVID-19 tests only to Medicare beneficiaries who requested them. Providers were required to keep documentation showing a Medicare beneficiary's request for the test.

8. Medicare did not pay for OTC COVID-19 tests provided to Medicare beneficiaries during an inpatient stay at a hospital or skilled nursing facility.

9. A Medicare claim for OTC COVID-19 test reimbursement was required to set forth, among other things, the beneficiary's name and unique Medicare identification number, the number of OTC COVID-19 tests provided, the date the tests were provided, and a fixed billable rate of \$12 per test kit.

The Defendant and Related Entities

10. MDP Products and Services, Inc. d/b/a Elite Rx ("MDP Products") was a Florida corporation located at 6602 Sterling Road, Hollywood, Florida, that did business in Broward County purportedly providing over the counter (OTC) COVID-19 tests to Medicare beneficiaries.

11. Independent Pharmacy Solution LLC ("IPS") was a Florida company located in Pompano Beach, Florida.

12. Company 1 was a marketing company incorporated in Florida that was located in Broward County.

13. Defendant **DAVE SUDARSHAN SINGH**, a resident of Broward County, was the President and Registered Agent of MDP Products.

14. Individual 1 was a resident of Palm Beach County.

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 though fully set forth herein.

2. From in or around April 2022, and continuing through in or around May 2023, in Broward County, in the Southern District of Florida, and elsewhere, the defendant,

DAVE SUDARSHAN SINGH,

did knowingly and willfully, that is, with the intent to further the objects of the conspiracy, combine, conspire, confederate, and agree with Individual 1 and with others known and unknown to the Grand Jury, to commit health care fraud and wire fraud, that is:

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

b. to knowingly, and with the intent to defraud, devise, and intend to devise, a scheme and artifice to defraud, and for obtaining money and property by means of materially false and fraudulent pretenses, representations, and promises, knowing the pretenses, representations, and promises were false and fraudulent when made, and for the purpose of executing the scheme and artifice, did knowingly transmit and cause to be transmitted by means of wire communication in interstate and foreign commerce, certain writings, signs, signals, pictures, and sounds, in violation of Title 18, United States Code, Section 1343.

Purpose of the Conspiracy

3. It was a purpose of the conspiracy for the defendant and his co-conspirators to unlawfully enrich themselves by, among other things: (a) offering, paying, and causing the payment of kickbacks and bribes to marketing companies in exchange for Medicare beneficiary information needed to bill for OTC COVID-19 tests; (b) submitting and causing the submission, via interstate wire communication, of false and fraudulent claims to Medicare through MDP Products for OTC COVID-19 tests for deceased beneficiaries or for beneficiaries who had not requested the OTC COVID-19 tests and which were therefore not eligible for reimbursement; (c) concealing and causing the concealment of false and fraudulent claims to Medicare; and (d) diverting fraud proceeds for their personal use and benefit, the use and benefit of others, and to further the conspiracy.

Manner and Means of the Conspiracy

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

4. **DAVE SUDARSHAN SINGH** and his co-conspirators paid and caused to be paid kickbacks and bribes to marketing companies, including to Company 1, in exchange for Medicare beneficiary information needed to bill for OTC COVID-19 tests.

5. **DAVE SUDARSHAN SINGH** and his co-conspirators submitted and caused the submission of false and fraudulent claims to Medicare, using interstate wire communications, on behalf of MDP Products totaling approximately \$14,112,672, for OTC COVID-19 tests that were not requested by beneficiaries and not eligible for reimbursement. In some cases, **SINGH** and his co-conspirators submitted claims to Medicare for OTC COVID-19 tests for deceased beneficiaries.

As a result of these false and fraudulent claims, Medicare paid MDP Products approximately \$13,007,376.

6. Despite the fact that numerous Medicare beneficiaries complained to **DAVE SUDARSHAN SINGH** and his co-conspirators that they had never requested the OTC COVID-19 tests, **SINGH** and his co-conspirators disregarded the complaints and continued submitting false claims to Medicare for beneficiaries who never requested the tests.

7. **DAVE SUDARSHAN SINGH** and his co-conspirators used the fraud proceeds to benefit themselves and others, and to further the fraud.

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

COUNTS 2-9
Health Care Fraud
(18 U.S.C. § 1347)

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

2. From in or around April 2022, and continuing through in or around May 2023, in Broward County, in the Southern District of Florida, and elsewhere, the defendant,

DAVE SUDARSHAN SINGH,

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, Medicare, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of said health care benefit program.

Purpose of the Scheme and Artifice

3. It was a purpose of the scheme and artifice for the defendant and his accomplices to unlawfully enrich themselves by, among other things: (a) offering, paying, and causing the payment of kickbacks and bribes to marketing companies in exchange for Medicare beneficiary information needed to bill for OTC COVID-19 tests; (b) submitting and causing the submission, via interstate wire communication, of false and fraudulent claims to Medicare through MDP Products for OTC COVID-19 tests for deceased beneficiaries or for beneficiaries who had not requested the OTC COVID-19 tests and which were therefore not eligible for reimbursement; (c) concealing and causing the concealment of false and fraudulent claims to Medicare; and (d) diverting fraud proceeds for their personal use and benefit, the use and benefit of others, and to further the fraud.

The Scheme and Artifice

4. 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**

5. On or about the dates set forth as to each count below, in Broward County, in the Southern District of Florida, and elsewhere, the defendant did knowingly and willfully execute, and attempt to 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 for OTC COVID-19 tests, seeking the identified dollar amounts, and representing that such items were requested, provided, and eligible for Medicare reimbursement:

Count	Medicare Beneficiary	Claim Number	Approx. Claim Submission Date	Total Approx. Amount Billed
2	G.G.	590222208133520	07/27/2022	\$96
3	J.S.	590222214323030	08/02/2022	\$96
4	M.H.	590922224133040	08/12/2022	\$96
5	V.G.	590222224270010	08/19/2022	\$96
6	M.H.	590222250042890	09/07/2022	\$96
7	J.B.	590222224838240	9/23/2022	\$96
8	M.H.	591022299013830	10/26/2022	\$96
9	D.D.	591022299001590	10/26/2022	\$96

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

COUNT 10
Conspiracy to Commit Money Laundering
(18 U.S.C. § 1956(h))

1. The General Allegations Section of this Indictment is realleged and incorporated by reference as if fully set forth herein.

2. From in or around April 2022, and continuing through in or around May 2023, in Broward County, in the Southern District of Florida, and elsewhere, the defendant,

DAVE SUDARSHAN SINGH,

did knowingly and voluntarily combine, conspire, confederate, and agree with Individual 1 and with others, known and unknown to the Grand Jury, to violate Title 18, United States Code, Section 1957(a), that is, to knowingly engage in a monetary transaction by, through, and to a financial institution affecting interstate and foreign commerce, in criminally derived property of a value greater than \$10,000, such property being derived from specified unlawful activity, and knowing that the property involved in the monetary transaction was derived from some form of unlawful activity, in violation of Title 18, United States Code, Section 1957.

It is further alleged that the specified unlawful activity is conspiracy to commit health care fraud, in violation of Title 18, United States Code, Section 1349, and health care fraud, in violation of Title 18, United States Code, Section 1347.

All in violation of Title 18, United States Code, Section 1956(h).

COUNTS 11-15
Money Laundering
(18 U.S.C. § 1957(a))

On or about the dates as to each count set forth below, in Broward County, in the Southern District of Florida, and elsewhere, the defendant,

DAVE SUDARSHAN SINGH,

did knowingly engage and attempt to engage in a monetary transaction by, through, and to a financial institution affecting interstate and foreign commerce in criminally derived property of a value greater than \$10,000, such property having been derived from specified unlawful activity, and knowing that the property involved in the monetary transaction was derived from some form of unlawful activity, as set forth below:

Count	Approx. Date of Transaction	Description of Monetary Transaction
11	8/18/2022	Wire transfer of \$120,000 from MDP Products Space Coast Credit Union account number ending 1954 to “American Luxury Group LLC” at First Horizon Bank account number ending 4039
12	8/26/2022	Wire transfer of \$60,000 from MDP Products Space Coast Credit Union account number ending 1954 to “American Luxury Group LLC” at First Horizon Bank account number ending 4039 for “IPS”
13	8/26/2022	Wire transfer of \$100,000 from MDP Products Space Coast Credit Union account number ending 1954 to “R&R Design Jewelry,” at T.D. Bank account number ending 0231 for “IPS”
14	9/1/2022	Wire transfer of \$100,000 from MDP Products Space Coast Credit Union account number ending 1954 to “R&R Design Jewelry,” at T.D. Bank account number ending 0231 for “Viks”
15	12/19/2022	Teller Check No. 640041 from MDP Products Space Coast Credit Union account number ending 0169 to “Mercedes Benz of Pompano Beach” in the approximate amount of \$198,160

It is further alleged that the specified unlawful activity is conspiracy to commit health care fraud, in violation of Title 18, United States Code, Section 1349, and health care fraud, in violation of Title 18, United States Code, Section 1347.

In violation of Title 18, United States Code, Sections 1957(a) and 2.

FORFEITURE

1. The allegations contained 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, **DAVE SUDARSHAN SINGH**, has an interest.

2. Upon conviction of a violation of Title 18, United States Code, Sections 1343 and 1347, or a conspiracy to commit such offenses, the defendant shall forfeit to the United States any real or personal property, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the offense, pursuant to Title 18, United States Code Section 982(a)(7).

3. Upon conviction of a violation of Title 18, United States Code, Section 1956 or 1957, as alleged in this Indictment, the defendant shall forfeit to the United States any property, real or personal, that is involved in such offense, and any property traceable to such property, pursuant to Title 18, United States Code, Section 982(a)(1).

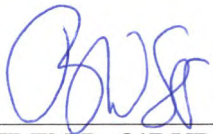
4. The property subject to forfeiture as a result of the alleged offenses includes, but is not limited to, the following:

- (a) 2021 White Mercedes G63 VIN# W1NYC7HJ2MX381338; and
- (b) 2019 White Lexus ES350 VIN# 58ABZ1B19KU040247.

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

A TRUE BILL

FOREPERSON


HAYDEN P. O'BYRNE
UNITED STATES ATTORNEY


TIMOTHY J. ABRAHAM
ASSISTANT UNITED STATES ATTORNEY