

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 Ohio, acting through the Ohio Attorney General’s Medicaid Fraud Control Unit and on behalf of the Ohio Department of Medicaid (“Ohio Medicaid”) (collectively, “Ohio” or “State”) and Dr. Stanley Meckler, DDS (hereafter collectively referred to as “the Parties”), through their authorized representatives.

RECITALS

A. Dr. Stanley Meckler, DDS (“Meckler”) owned and operated Family Dental Care located in Parma, Ohio and employed Dr. John Ball, DDS (“Ball”) to provide dental services to Ohio Medicaid beneficiaries. During all relevant times, Ball was excluded from participating in Medicare, Medicaid, and other Federal health care programs pursuant to 42 U.S.C. § 1320a-7(b)(14).

B. The United States and Ohio contend that Meckler submitted or caused to be submitted claims for payment to the Ohio Medicaid Program, 42 U.S.C. §§ 1396-1396w-5 (“Medicaid”), including “managed care entities” defined by 42 U.S.C. § 1396u-2.

C. The United States and Ohio contend that they have certain civil claims against Meckler arising from the following conduct during the period from September 1, 2015, through January 10, 2018, when Meckler submitted and caused to be submitted false claims to Ohio Medicaid for dental services provided by Ball while Ball was excluded from participating in Ohio Medicaid. Ball was excluded by the U.S. Department of Health and Human Services because he defaulted on a Health Education Assistance Loan. These claims are false because claims cannot be submitted to Ohio Medicaid for services provided by an excluded provider and

Ohio Medicaid cannot pay for services provided by an excluded provider. That conduct is referred to below as the "Covered Conduct."

D. This Settlement Agreement is neither an admission of liability by Meckler nor a concession by the United States and Ohio that its claims are not well founded.

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. Meckler shall pay to the United States and the State of Ohio, collectively, the sum of five-hundred thousand dollars (\$500,000) no later than fifteen (15) days from the Effective Date of this Agreement by electronic funds transfer pursuant to written instructions to be provided by the Office of the United States Attorney for the Northern District of Ohio and the State of Ohio. Of the Settlement Amount, three hundred twelve thousand four hundred dollars (\$312,400) is the Federal Settlement Amount and one hundred eighty-seven thousand six hundred dollars (\$187,600) is the State Settlement Amount, of which one hundred fifty-six thousand two hundred dollars (\$156,200) constitutes restitution to the United States and ninety-three thousand eight hundred dollars (\$93,800) constitutes restitution to the Ohio Medicaid program and ninety-three thousand eight hundred dollars (\$93,800) constitutes damages to the Ohio Attorney General.

2. Subject to the exceptions in Paragraph 4 (concerning reserved claims) below, and upon the United States' receipt of the Federal Settlement Amount, the United States releases Meckler 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.

3. Subject to the exceptions in Paragraph 5 (concerning reserved claims) below, and upon Ohio's receipt of the State Settlement Amount, Ohio releases Meckler from any civil or administrative monetary claim Ohio has for the Covered Conduct under Ohio Rev. Code Ann. § 5164.35 or the common law theories of payment by mistake, unjust enrichment, and fraud.

4. Notwithstanding the release given in Paragraph 2 of this Agreement, or any other term of this Agreement, the following claims and rights of the United States 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) for any conduct other than the Covered Conduct;
- e. Any liability based upon obligations created by this Agreement;
- f. Any liability of individuals other than Meckler;
- 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;
- h. Any liability for failure to deliver goods or services due; and
- i. Any liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct.

5. Notwithstanding the releases given in Paragraph 3 of this Agreement, or any other term of this Agreement, the following claims and rights of Ohio are specifically reserved and are not released:

- a. Any liability arising under any provision of the Ohio tax 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 Ohio's Medicaid program;
- d. Except as explicitly stated in this Agreement, any civil or administrative liability that Meckler has or may have to the State, to individual consumers, or to state program payors or insurers, including those paid by the State's Medicaid program on a capitated basis, under any statute, regulation, or rule not expressly covered by the release in Paragraph 3 above, including but not limited to, any and all of the following claims: (i) mandatory or permissive exclusion, suspension, or removal from the State Medicaid Program by the Ohio Department of Medicaid; (ii) State antitrust violations; and (3) State claims involving unfair and/or deceptive acts and practices and/or violations of consumer protection laws;
- e. Any liability to the State for any conduct other than the Covered Conduct;
- f. Any liability based upon obligations created by this Settlement Agreement;
- g. Any liability of individuals other than Meckler;

- h. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;
- i. Any liability for failure to deliver goods or services due;
- j. Any liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct; and
- k. Any liability for action to be taken by any professional licensing board.

6. Meckler waives and shall not assert any defenses Meckler 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.

7. Meckler fully and finally releases the United States and Ohio, their agencies, officers, agents, employees, and servants, from any claims (including attorney's fees, costs, and expenses of every kind and however denominated) that Meckler has asserted, could have asserted, or may assert in the future against the United States or Ohio, and their agencies, officers, agents, employees, and servants related to the Covered Conduct and the United States' and Ohio's investigation and prosecution thereof.

8. The Settlement Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Ohio Medicaid program payer related to the Covered Conduct; and Meckler agrees not to resubmit to any Ohio Medicaid program 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.

9. Meckler agrees 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. §§ 1395-1395III and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Meckler, his present or former officers, directors, employees, shareholders, and agents in connection with:

- 1) the matters covered by this Agreement;
- 2) the United States' and/or Ohio's audit(s) and civil investigation(s) of the matters covered by this Agreement;
- 3) Meckler's investigation, defense, and corrective actions undertaken in response to the United States' and/or Ohio's audit(s) and civil investigation(s) in connection with the matters covered by this Agreement (including attorneys' fees);
- 4) the negotiation and performance of this Agreement; and
- 5) the payments Meckler makes to the United States and Ohio pursuant to this Agreement

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 Meckler, and Meckler 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 Meckler or any of his subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment:

Meckler further agrees that within 90 days of the Effective Date of this Agreement he 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 Meckler or any of his 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. Meckler agrees that the United States and Ohio, at a minimum, shall be entitled to recoup from Meckler 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 and Ohio reserve their rights to disagree with any calculations submitted by Meckler or any of his subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on Meckler or any of his 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 Ohio to audit, examine, or re-examine Meckler's books and records to

determine that no Unallowable Costs have been claimed in accordance with the provisions of this paragraph.

10. Meckler agrees to cooperate fully and truthfully with the United States' and Ohio's investigation of individuals and entities not released in this Agreement. Upon reasonable notice, Meckler shall encourage, and agrees not to impair, the cooperation of his directors, officers, and employees, and shall use his best efforts to make available, and encourage, the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. Meckler further agrees to furnish to the United States and Ohio, upon request, complete and unredacted copies of all non-privileged documents, reports, memoranda of interviews, and records in his possession, custody, or control concerning any investigation of the Covered Conduct that he has undertaken, or that has been performed by another on his behalf.

11. 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 12 (waiver for beneficiaries paragraph), below.

12. Meckler agrees that he waives 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.

13. Each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

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

15. 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 District of Northern Ohio. 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.

16. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties.

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

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

19. This Agreement is binding on Meckler's successors, transferees, heirs, and assigns.

20. All Parties consent to the United States' and Ohio's disclosure of this Agreement, and information about this Agreement, to the public.

21. 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: 6-17-2026

BY: Elizabeth Deucher
Elizabeth Deucher
United States Department of Justice
Assistant United States Attorney
U.S. Attorney's Office – Northern District of Ohio

DATED: _____

BY: _____
Susan E. Gillin
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
Healthcare and Insurance
United States Office of Personnel Management

THE STATE OF OHIO

DATED: _____

BY: Scott Partika
Scott Partika, Director
Ohio Department of Medicaid

DATED: 6/12/26

BY: James Lowe
James Lowe
Deputy Attorney General for Law Enforcement
Ohio Attorney General

DR. STANLEY MECKLER, DDS

DATED: 6/10/26

BY: Dr. Stanley Meckler
Dr. Stanley Meckler, DDS
Individually

DATED: 6/11/26

BY: Justin Withrow
Justin Withrow, Flannery Georgalis LLC
Counsel for Dr. Stanley Meckler, DDS

THE UNITED STATES OF AMERICA

DATED: _____

BY: _____

Elizabeth Deucher
United States Department of Justice
Assistant United States Attorney
U.S. Attorney's Office – Northern District of Ohio

DATED: _____

BY: _____

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Susan E. Gillin
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
Healthcare and Insurance
United States Office of Personnel Management

THE STATE OF OHIO

DATED: _____

BY: _____

Scott Partika, Director
Ohio Department of Medicaid

DATED: _____

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James Lowe
Deputy Attorney General for Law Enforcement
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Justin Withrow, Flannery Georgalis LLC
Counsel for Dr. Stanley Meckler, DDS