

CRIMINAL COURT OF THE CITY OF NEW YORK
COUNTY OF QUEENS

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THE PEOPLE OF THE STATE OF NEW YORK X

-against-

MIGUEL BARON,
GUARDIOLA PHARMACY, INC.,
BARON PHARMACY, INC., and
PRIME HOME ENTERPRISE, LLC.

Defendants.

X
FELONY COMPLAINT

X
Docket No.

CR-020455-26QN



CR-020458-26QN



CR-020457-26QN



-----X
State of New York)
County of Queens) ss.:

Detective Stanislav Tabakov, Shield Number 2356, of the Office of the New York State Attorney General, Medicaid Fraud Control Unit ("MFCU"), 28 Liberty Street, New York, New York, being duly sworn, deposes and says the following:

That from on or about and between January 1, 2023, and April 29, 2026, in the county of Queens and elsewhere in the state of New York, the defendant, Miguel Baron ("Defendant Baron"), acting in concert with, and as the owner and high managerial agent of, Guardiola Pharmacy, a retail pharmacy located at 93-12 Roosevelt Avenue, Queens, NY 11372, and Baron Pharmacy, a retail pharmacy located at 93-05 37th Avenue, 1E, Queens, NY 11372, (collectively the "Pharmacy Defendants"), Prime Home Enterprise, LLC, ("Prime"), and others known and unknown, committed the offenses of:

Count 1: Penal Law
§ 155.42

Grand Larceny in the First Degree (B Felony)
Miguel Baron & Guardiola Pharmacy

CR-020456-26QN



Count 2: Penal Law
§ 155.42

Grand Larceny in the First Degree (B Felony)
Miguel Baron & Baron Pharmacy

Count 3: Penal Law § 177.25

Health Care Fraud in the First Degree (B Felony)
Miguel Baron & Guardiola Pharmacy (2025)

Count 4: Penal Law § 177.25

Health Care Fraud in the First Degree (B Felony)
Miguel Baron & Baron Pharmacy (2025)

Count 5: Social Services Law
§ 366-D(2)(b)

Medical Assistance Provider; Prohibited Practices
(Kickbacks) (E Felony)
Miguel Baron & Guardiola Pharmacy

Count 6: Social Services Law
§ 366-D(2)(b)

Medical Assistance Provider; Prohibited Practices
(Kickbacks) (E Felony)
Miguel Baron & Baron Pharmacy

Count 7: Penal Law § 470.15(1)
(b)(ii)(A) & (iii)

Money Laundering in the Second Degree (C Felony)
*Miguel Baron, Guardiola Pharmacy, Baron Pharmacy, &
Prime Home Enterprise, LLC*

IN THAT DEFENDANT BARON, individually and as the owner and high managerial agent of Guardiola and Baron Pharmacies, acting in concert with the pharmacies, both of which are medical assistance providers, and with others known and unknown: (1) stole property in excess of one million dollars (\$1,000,000.00); (2) on one or more occasions, with intent to defraud a health plan, knowingly and willfully provided materially false information and omitted material information for the purpose of requesting payment from a health plan for a health care item and service and, as a result of such information or omission, they or another person received payment exceeding one million dollars (\$1,000,000.00) in the aggregate, from a single health plan, in a period of not more than one year, to which they or such other person were not entitled under the circumstances; (3) being a medical assistance provider, offered, agreed to give and gave payment and other consideration to another person to the extent such payment or other consideration was given for the referral of services for which payment was made under title eleven of article five of the Social Services Law and thereby obtained money and property having a value in excess of seven thousand five hundred dollars (\$7,500.00); and (4) acting in concert with Prime Home Enterprise LLC, the Pharmacy Defendants, and with others known and unknown, knowing that property involved in one or more financial transactions represented the proceeds of a Class B or C felony, namely grand larceny in the first degree and health care fraud in the first degree, conducted one or more financial transactions which in fact involved those proceeds with the intent to conceal or disguise the nature, location, source, ownership or control of the proceeds, and the total value of the property involved in such financial transaction or transactions exceeded one million dollars (\$1,000,000.00).

These offenses were committed under the following circumstances:

Defendants Stole from Medicaid in Excess of \$12 Million
Via a Complex Pharmacy Fraud Scheme

Defendant Baron was the owner, president, chief executive officer, and high managerial agent of Guardiola Pharmacy. Guardiola Pharmacy was an enrolled provider in the New York State Medical Assistance Program ("Medicaid"), a health plan, which enabled Guardiola Pharmacy to submit claims for reimbursement to, and be paid by, Medicaid. From on or about and between January 1, 2023 and April 29, 2026, relying on the accuracy of its claims for payment, Medicaid,

directly and through Medicaid-funded Managed Care Organizations ("MCOs"), paid Guardiola Pharmacy \$19,414,629.00 for prescription medication.

Defendant Baron was the owner and high managerial agent of Baron Pharmacy. Baron Pharmacy was an enrolled provider in Medicaid, a health plan, which enabled Baron Pharmacy to submit claims for reimbursement to, and be paid by, Medicaid. From on or about and between January 1, 2023 and March 16, 2026, relying on the accuracy of its claims for payment, Medicaid, directly and through Medicaid-funded MCOs, paid Baron Pharmacy \$24,797,389.00 for prescription medication. Defendant Baron was also an owner of Prime, an entity registered in Nassau County, New York.

Defendant Baron, acting in concert with others known and unknown, engaged in a scheme constituting a systematic ongoing course of conduct with the intent to defraud Medicaid in that he submitted or caused Defendants Guardiola and Baron Pharmacies to submit false claims for reimbursement to Medicaid that were based on an unlawful kickback arrangement and for prescription medication that Defendants Guardiola and Baron Pharmacies either never dispensed or dispensed with medication that was "diverted," i.e., purchased from black market suppliers who were not licensed or registered to sell prescription medication in New York, placing recipients who received that diverted medication at serious health risk. Defendant Baron engaged in, authorized, solicited, requested, and commanded the conduct described herein within the scope of his employment and in behalf of the Pharmacy Defendants and Prime.

Payment of Unlawful Cash Kickbacks

Defendant Baron, acting individually and in concert with Defendants Guardiola Pharmacy and Baron Pharmacy, and with others known and unknown, paid and directed others to pay \$100-250 per month cash kickbacks to Medicaid recipients, upon the agreement that those individuals would provide their Medicaid and/or MCO client identification numbers and ostensibly obtain their prescription medications, including expensive anti-retroviral medications for the treatment of HIV, at Defendants Guardiola and Baron Pharmacies.

The payment of kickbacks to secure the patronage of Medicaid recipients is prohibited by State and Federal law.

Defendant Baron submitted or caused the Pharmacy Defendants to submit claims for reimbursement to Medicaid, directly and through MCOs, for those prescriptions that were based on an unlawful kickback relationship and falsely represented full compliance with State and Federal law and Medicaid rules and regulations. Relying on the accuracy of those claims, Medicaid paid well in excess of seven thousand five hundred dollars (\$7,500.00) each to Defendants Guardiola and Baron Pharmacies.

Health Care Fraud – Medicaid Claims Predicated on Payment of Unlawful Kickbacks

Defendant Baron acting in concert with others known and unknown, and in behalf of Defendants Guardiola and Baron Pharmacies, paid or caused to be paid kickback payments to Medicaid

recipients to fill prescriptions for expensive HIV maintenance medications at Guardiola and Baron Pharmacies, in particular, the drug Biktarvy.

Defendant Baron submitted or caused Defendants Guardiola and Baron Pharmacies to submit claims for reimbursement to Medicaid for those prescriptions, which were based on an unlawful kickback relationship and falsely represented full compliance with State and Federal law and Medicaid rules and regulations prohibiting the payment of kickbacks. Relying on the accuracy of those claims, in or about and between January 1, 2025 and December 31, 2025, Medicaid paid Defendant Guardiola Pharmacy in excess of four million dollars (\$4,000,000.00), and paid Defendant Baron Pharmacy in excess of five and one half million dollars (\$5,500,000.00).

Grand Larceny – Inventory Analyses

In addition to direct evidence, which is known to me, that the medication listed in Medicaid claims was purchased from unlawful sources, MFCU Auditor-Investigators conducted inventory analyses of Defendants Guardiola and Baron Pharmacies' medication inventory that quantified the amount that Defendants stole from Medicaid, the results of which I reviewed.

The inventory analyses confirmed that Defendants Guardiola and Baron Pharmacies, through Defendant Baron and others known and unknown, did not buy enough prescription medication from lawful sources to support their claims for reimbursement for certain HIV maintenance medications. Based on Defendants' false claims, Medicaid, between January 1, 2023 and April 26, 2026 paid Defendant Guardiola Pharmacy in excess of \$2.4 million and between January 1, 2023 and March 16, 2026, paid Defendant Baron Pharmacy in excess of \$9.7 million to which the Pharmacy Defendants were not entitled.

In total, between January 1, 2023 and April 29, 2026, Medicaid paid the Pharmacy Defendants collectively more than twelve million dollars (\$12,000,000.00) based on reimbursement claims for which the Pharmacy Defendants did not have lawfully purchased medications to dispense as they claimed.

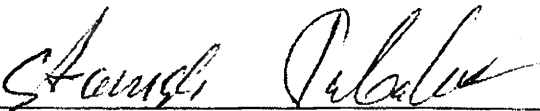
Money Laundering

Defendant Baron orchestrated the grand larceny and health care fraud schemes, the proceeds of which flowed into bank accounts for the Pharmacy Defendants, controlled by Defendant Baron. Defendant Baron then caused those proceeds of the criminal schemes to be transferred from the Pharmacy Defendants' bank accounts to bank accounts belonging to companies he controlled, including Prime, to disguise the nature, location, source, ownership and control of the funds, and which were in turn used to fund real estate and other ventures. For example, between January 1, 2023 and April 29, 2026, Defendant Baron caused multiple financial transfers to be made from the Pharmacy Defendants' bank accounts to Prime bank accounts. The value of those transfers exceeded eight hundred thousand dollars (\$800,000.00).

The above allegations of fact are made by the deponent herein upon direct knowledge and upon information and belief, with the sources of deponent's information and the grounds for his belief being his review of the file on this matter maintained by MFCU, including records obtained by

the New York State Department of Health, the New York State Department of State, the State Education Department, video recordings and upon conversations with other members of MFCU assigned to this matter and interviews of witnesses known to the deponent.

Dated: June 10, 2026
New York, New York



Detective Stanislav Tabakov
Shield Number 2356

Sworn to before me this

_____ day of March, 2026

Notary Public

**False Statements Made Herein Are Punishable as a Class A Misdemeanor
Pursuant to Section 210.45 of the Penal Law.**