

INDICTMENT

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF KINGS, CRIMINAL TERM

-----X
THE PEOPLE OF THE STATE OF NEW YORK

- against -

INDICTMENT NO. 73155-2026
GRAND JURY NO. JD 00690-2026

1. **NDUKA LEWIS EKPENYONG A/K/A LEWIS**
2. **DUKE MEDICAL, INC.**

Defendants.

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COUNT 1 GRAND LARCENY IN THE FIRST DEGREE,
PENAL LAW §155.42(1)

COUNT 2 HEALTH CARE FRAUD IN THE SECOND DEGREE,
PENAL LAW §177.20

COUNT 3 SCHEME TO DEFRAUD IN THE FIRST DEGREE,
PENAL LAW §190.65(1)(b)

M Panel, 3rd Term
June 9, 2026

A TRUE BILL



GRAND JURY FOREPERSON

Dated: 6-9-26
KINGS, New York

LETITIA JAMES
ATTORNEY GENERAL
STATE OF NEW YORK

Medicaid Fraud Control Unit
28 Liberty Street, 13th floor
New York, NY 10005

CRIMINAL TERM APR/2021
SUPREME COURT
JUN 9 2026

COUNT ONE

THE GRAND JURY OF THE COUNTY OF KINGS, by this Indictment, accuses the defendants, **NDUKA LEWIS EKPENYONG A/K/A LEWIS** and **DUKE MEDICAL, INC.**, of committing the crime of **GRAND LARCENY IN THE FIRST DEGREE**, in violation of Penal Law §155.42(1), committed as follows:

Defendant **NDUKA LEWIS EKPENYONG A/K/A LEWIS**, individually and as a high managerial agent acting within the scope of his employment and on behalf of corporate defendant **DUKE MEDICAL, INC.**, acting in concert with each other and others known and unknown to the Grand Jury, from on or about and between April 13, 2023 and July 15, 2025, in the County of KINGS and elsewhere in the State of New York, stole property from the New York State Medical Assistance Program ("Medicaid"), and the value of said property exceeded one million dollars (\$1,000,000.00), to wit: the defendants submitted, and caused to be submitted, claims for reimbursement to Medicaid, which falsely represented that Defendants dispensed, consistent with Medicaid rules and regulations, quantities of enteral formula, specifically Healthcare Common Procedure Code ("HCPC") B4161, to numerous Medicaid recipients, when in fact those services were not provided, and in reliance on Defendants' false claims, Medicaid paid defendants in excess of one-million dollars (\$1,000,000.00) to which they were not entitled.

COUNT TWO

THE GRAND JURY OF THE COUNTY OF KINGS, by this Indictment, accuses the defendants, **NDUKA LEWIS EKPENYONG A/K/A LEWIS** and **DUKE MEDICAL, INC.**, of committing the crime of **HEALTH CARE FRAUD in THE SECOND DEGREE** in violation of Section 177.20 of the Penal Law, committed as follows:

Defendant **NDUKA LEWIS EKPENYONG A/K/A LEWIS**, individually and as a high managerial agent acting within the scope of his employment and on behalf of corporate defendant **DUKE MEDICAL, INC.**, acting in concert with each other and others known and unknown to the Grand Jury, from on or about and between January 1, 2025 and July 15, 2025, in the County of Kings and elsewhere in the State of New York, on one or more occasions, with intent to defraud a health plan, namely Medicaid, 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 or service and, as a result of such information and omission, the defendants received payment in an amount they were not entitled to under the circumstances, and the payment, or portion of the payment wrongfully received from Medicaid, in a period of not more than one year, exceeded \$50,000 in the aggregate.

COUNT THREE

THE GRAND JURY OF THE COUNTY OF KINGS, by this Indictment, accuses the defendants **NDUKA LEWIS EKPENYONG A/K/A LEWIS and DUKE MEDICAL, INC.** of committing the crime of **SCHEME TO DEFRAUD IN THE FIRST DEGREE**, in violation of Penal Law §190.65(1)(b), committed as follows:

Defendant **NDUKA LEWIS EKPENYONG A/K/A LEWIS**, individually and as a high managerial agent acting within the scope of his employment and on behalf of corporate defendant **DUKE MEDICAL, INC.**, acting in concert with each other and others known and unknown to the Grand Jury, from on or about and between April 13, 2023 and July 15, 2025, in the County of Kings and elsewhere in the State of New York, engaged in a scheme constituting a systematic ongoing course of conduct with the intent to defraud more than one person and to obtain property from more than one person by false or fraudulent pretenses, representations and promises and so obtained property with a value in excess of one thousand dollars (\$1,000) from one or more such persons.