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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

FILED

SEP 26 2019

THOMAS G. DRUTON
CLERK, U.S. DISTRICT COURT

UNITED STATES OF AMERICA

v.

ALTAMASH MIR,
MUHAMMAD ATEEQ,
a/k/a "Nilesh Patel," a/k/a
"Sanjay Kapoor," a/k/a "Mary
Joseph,"
TASNEEM JAMAL,
NADIR MIR,
BILAL MALIK
a/k/a "Daniel Shalom,"
HAMDEH CHATAT
a/k/a "Zara Shah,"
KENDRIA COCHRAN, and
LUIS RAMOS

No. 19 CR 52

Violations: Title 18, United States
Code, Sections 1035, 1347, 1956,
and 1957

Superseding Indictment

FILED

SEP 26 2019

Magistrate Judge Sidney I. Schenkier
United States District Court

JUDGE SHAH

The SPECIAL JULY 2018 GRAND JURY charges: **MAGISTRATE JUDGE KIM**

1. At times material to this Superseding Indictment:

Defendants and Related Home Health Agencies

a. Home Health Care Consulting ("HHCC") was a network of companies located in North Carolina and Pakistan, owned and controlled by defendant ALTAMASH MIR, that purported to provide a range of services to home health agencies, including billing, accounting, and compliance. The following companies were part of HHCC: Home Health Care Consulting USA, Inc., a North Carolina corporation ("HHCC-USA"); and, Home Healthcare Consulting (Pvt.) Limited, a Pakistani corporation.

b. Home Health Choice, Inc., Abridge Home Care Services, Inc., Geriacare Home Healthcare, Inc., Jessifer Home Health Services, Inc., Wound & Rehab Home Health Care, Inc., Advanced Professionals Health Care LLC, Optimum Professionals Home Health Care Inc., Unicare Home Health Services Inc., Jayron Home Care, Inc., Core Home Health Professionals, LLC, Prestige Healthcare Services of Illinois, Inc., Prestige Plus Home Care, Inc., First Home Health Care Services, LLC, First Choice Home Care Inc., Vitality Health Care Inc., Universal Home Health Care LLC, Pure Hearts Home Health Service Inc., National Home Health Services LLC, State Home Health Agency Ltd., Midwest Pearl Home Healthcare Inc., United Medical Care Ltd., First Horizon Home Care, LLC, and Superior Home Health, L.L.C. were Illinois corporations that offered home health care services to Medicare beneficiaries.

c. Atlas Home Health Services, Inc. was an Indiana corporation that offered home health care services to Medicare beneficiaries.

d. Hope Home Health LLC and Superior Home Health of Las Vegas LLC were Nevada corporations that offered home health care services to Medicare beneficiaries.

e. Asmat, Inc. was an Illinois corporation.

f. Palmetto GBA, LLC ("Palmetto-NY") was a New York corporation.

g. Prime Business Developers, LLC was an Illinois corporation.

h. Defendant ALTAMASH MIR resided in Oak Brook, Illinois, and Palos Hills, Illinois, and was: the owner and manager of HHCC; the president of Asmat, Inc.; and, the incorporator of Palmetto-NY.

i. Defendant MUHAMMAD ATEEQ (a/k/a "Nilesh Patel," a/k/a "Sanjay Kapoor," a/k/a "Mary Joseph") resided in Pakistan and was associated with HHCC. ATEEQ used his various aliases in connection with his roles at several companies, including Advanced Professionals, Unicare, Geriacare, Home Health Choice, Abridge, Geriacare, Jessifer, Wound & Rehab, and First Home Health.

j. Defendant TASNEEM JAMAL, a relative of defendant ALTAMASH MIR, resided in Oak Brook, Illinois and Palos Hills, Illinois, and was the owner of State and the president of HHCC-USA.

k. Defendant NADIR MIR resided in Lombard, Illinois, and Las Vegas, Nevada, and was the managing member of Hope and an authorized signatory on the bank account of Midwest Pearl.

l. Defendant BILAL MALIK (a/k/a "Daniel Shalom") resided in Las Vegas, Nevada, Palos Hills, Illinois, and San Bernandino, California, and was the manager of Superior Home Health of Las Vegas.

m. Defendant HAMDEH CHATAT (a/k/a "Zara Shah") resided in Highland, Indiana, and was an employee of HHCC who acted as administrator of Atlas and assistant administrator of United.

n. Defendant KENDRIA COCHRAN resided in Chicago, Illinois, and was: secretary of Abridge; secretary of Geriacare; secretary and vice president of Home Health Choice; treasurer, vice president, and director of Jessifer; secretary and vice president of Wound & Rehab; and, controlled Prime Business Developers, LLC.

o. Defendant LUIS RAMOS, a resident of Midlothian, Illinois, was secretary of Central Connections, co-manager of Advanced Professionals, co-manager of Optimum, and co-manager of Unicare.

p. Individual A (a/k/a "Summit Patel." a/k/a "Anil Sharma") resided in Pakistan, was an individual associated with HHCC, and, as "Anil Sharma," was a manager of Core and president of Prestige.

q. Individual B (a/k/a "Pavan Patel") resided in Pakistan, was an individual associated with HHCC, and, as "Pavan Patel," was the manager and registered agent of National and director of First Choice.

The Medicare Program

r. The Medicare program was a federal health care program that provided benefits to individuals who were over the age of 65 or disabled. The Centers for Medicare and Medicaid Services ("CMS"), a federal agency under the United States Department of Health and Human Services, administered the Medicare program. Individuals who received Medicare benefits were referred to as "beneficiaries."

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

t. Medicare had different “parts” that covered specific services. Medicare Part A covered certain eligible home health care costs for medical services provided by a home health agency (“HHA”) to individuals who already qualified for Medicare and who required home health services because of an illness or disability that caused them to be homebound. Payments for home health care medical services under Medicare Part A were made directly to an HHA based on claims submitted to Medicare for qualifying services that had been provided to eligible beneficiaries.

u. Medicare typically approved home health care services for homebound beneficiaries in 60-day increments, referred to as “episodes of care.” A physician was required to approve a beneficiary’s plan of care, and to certify that the beneficiary was confined to his or her home on a Home Health Certification and Plan of Treatment form, sometimes referred to as a Form 485. Subsequent episodes of care were referred to as “recertifications” because a beneficiary was required to be recertified by a physician to receive additional 60-day episodes of care.

v. Medicare allowed HHAs to submit a Request for Anticipated Payment claims (referred to as “RAP” claims) at the beginning of an episode of care that, if paid by Medicare, allowed the HHA to receive approximately half of what it estimated would be the total reimbursement prior to the services being rendered. At the conclusion of the episode of care, the HHAs could submit a final claim for the

remainder of the reimbursement. Medicare also allowed HHAs to submit adjustments to final claims, which, if approved, may have resulted in Medicare paying for additional services that were not included in the initial claims.

w. Health care service providers, including HHAs, could not submit claims to Medicare if they were not enrolled providers. HHAs which were enrolled providers with Medicare were required to update CMS within specified time periods of the occurrence of various events, including changes in ownership, control, authorized officials, or delegated officials, using CMS Form 855A. Upon acquiring a HHA that was already an enrolled provider with Medicare, a buyer/new owner was required to submit a CMS Form 855A to transfer the old owner's Medicare Identification Number and provider agreement to the new owner. On the Form 855A, among other information, a new owner was required to truthfully and accurately identify individuals or entities who were owners, managing employees, directors or officers of the agency, as well as any outside billing agencies used by the home health agency. The signatory on CMS Form 855A certified that the information contained therein was true, correct, and complete. The information provided on the Form 855A, including information regarding HHA ownership and control, was material to Medicare's decisions regarding HHAs' enrollment and submitted claims.

x. In order to submit claims to Medicare electronically using a third party billing service, HHAs were required to submit to CMS an Electronic Data Interchange Agreement ("EDI") between the agency and Medicare, signed by an

individual authorized by the agency to make changes to the agency's status in the Medicare program.

y. In order to receive payment from Medicare through direct deposit to a providers' bank account, a provider was required to submit a CMS Form 588 Electronic Funds Transfer Authorization Agreement ("EFT Agreement"). The EFT Agreement had to specify the financial institution and account into which Medicare reimbursements were to be deposited and had to be signed by an individual who was designated as either an "authorized official" or "delegated official" on the CMS Form 855A.

z. A Medicare claim was required to set forth, among other things, the beneficiary's name and Medicare information number, the services that had been performed for the beneficiary, the date the services were provided, the cost of the services, and the name and identification number of the physician or other health care provider who ordered the services.

aa. In order for a provider to receive payment on a claim, CMS required, among other things, that the services billed actually had been rendered by an enrolled provider.

bb. CMS did not directly pay Medicare Part A claims submitted by Medicare-certified HHAs. CMS contracted with different companies to administer the Medicare Part A program throughout different regions of the United States. CMS contracted with Palmetto GBA, LLC to administer Medicare Part A in Illinois and

Indiana. CMS contracted with National Government Services, Inc. to administer Medicare Part A in Nevada.

2. Beginning in or around November 2009 and continuing through in or around August 2019, in the Northern District of Illinois, and elsewhere,

ALTAMASH MIR,
MUHAMMAD ATEEQ, a/k/a "Nilesh Patel," a/k/a "Sanjay Kapoor," a/k/a "Mary Joseph,"
NADIR MIR,
BILAL MALIK, a/k/a "Daniel Shalom,"
HAMDEH CHATAT, a/k/a/ "Zara Shah,"
and KENDRIA COCHRAN,

defendants herein, along with Individual A, Individual B, and others known and unknown to the Grand Jury, participated in a scheme to defraud a health care benefit program, namely Medicare, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money owned by and under the custody and control of that health care benefit program in connection with the delivery of and payment for health care services, as further described below.

3. It was part of the scheme that defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, and COCHRAN, along with Individual A, Individual B, and others, purchased, and caused to be purchased, home health agencies in several states, including Illinois, Indiana, and Nevada, and after obtaining beneficiary information from the acquired HHAs, submitted, and caused to be submitted, false and fraudulent claims to Medicare in the names of the purchased home health agencies, knowing that they had concealed from Medicare the true ownership and

control of the HHAs and submitted, and caused to be submitted, final claims and claim adjustments for services that had not actually been provided, as well as RAP claims for services that never would be provided. ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK and COCHRAN then converted, and caused to be converted, the fraud proceeds for their and their co-schemers' personal use.

4. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, and COCHRAN, along with Individual A, Individual B, and others, acquired and controlled HHAs in Illinois, Nevada, and Indiana, including those identified above in paragraphs 1.b, 1.c., and 1.d. (the "Mir Agencies").

5. It was further part of the scheme that individuals associated with defendant ALTAMASH MIR and HHCC, including defendant ATEEQ, Individual A, and Individual B, used fake aliases to acquire several of the Mir Agencies, in order to conceal the true ownership and control of the Mir Agencies.

6. It was further part of the scheme that individuals associated with defendant ALTAMASH MIR and HHCC, including defendant ATEEQ, Individual A, and Individual B, used fake aliases to hire defendant COCHRAN, along with other residents of the Chicago area, to work at the Mir Agencies and to hold themselves out to federal and state regulators, banks, employees, vendors, and owners of other home health agencies as the managers of the Mir Agencies.

7. It was further part of the scheme that, at the direction of defendant ALTAMASH MIR, defendant HAMDEH CHATAT assumed the fake alias "Zara

Shah” to provide basic training on the administration of home health agencies to some of the Chicago area residents hired to hold themselves out as the managers of the Mir Agencies.

8. It was further part of the scheme that, upon the acquisition of the Mir Agencies, defendants NADIR MIR, MALIK, CHATAT, COCHRAN, and others, served as authorized signers on the existing bank accounts of the Mir Agencies in order to conceal defendants ATEEQ’s and ALTAMASH MIR’s control of the accounts.

9. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, CHATAT, COCHRAN, and others, made, and caused to be made, false statements on documents submitted to federal and state agencies, including false Form 855As, EFT Agreements, and EDI Agreements, in order to conceal both the true identities of the owners and managers of the Mir Agencies and that the Mir Agencies were controlled by MIR, ATEEQ, Individual A, and Individual B.

10. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, CHATAT, COCHRAN, and others, made, and caused to be made, false statements on documents submitted to federal and state agencies, including false Form 855As that represented that the Mir Agencies did not use a billing agency, in order to conceal the fact that the Mir Agencies were using HHCC, a billing agency located in Pakistan and controlled by defendant ALTAMASH MIR.

11. It was further part of the scheme that, as part of the acquisition of the Mir Agencies, defendants NADIR MIR, MALIK, COCHRAN, and others, obtained access to the Mir Agencies' preexisting electronic medical records, including beneficiary names, Medicare Identification Numbers, and claims histories, and provided access to that information to ATEEQ, Individual A, Individual B, and other HHCC employees located in Pakistan, in order to allow those individuals to submit, or cause to be submitted, false and fraudulent claims for home health services on behalf of the Mir Agencies.

12. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, MALIK, and COCHRAN, along with Individual A, Individual B, and others, submitted, and caused to be submitted, via HHCC false and fraudulent claims to Medicare on behalf of the Mir Agencies, including RAP claims, final claims, and claim adjustments, knowing that the services billed were not rendered or, with respect to the RAP claims, would not be rendered at a future date.

13. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, and others, along with Individual A, Individual B, and others, submitted, and caused to be submitted, via HHCC false and fraudulent claims to Medicare on behalf of the Mir Agencies that falsely represented that the home health services billed had been ordered by a physician.

14. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, CHATAT, and COCHRAN, along with Individual A,

Individual B, and others, submitted, and caused to be submitted, via HHCC false and fraudulent claims to Medicare on behalf of the Mir Agencies, including RAP claims, final claims, and claim adjustments, knowing that the true ownership and control of the Mir Agencies was concealed as a result of the false Form 855As, EFT Agreements, and EDI Agreements.

15. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, MALIK, CHATAT, COCHRAN, and others, made, and caused to be made, false statements to Medicare, state agencies, employees, and others, representing that Mir Agencies, including State, Home Health Choice, Geriacare, Advanced Professionals, Unicare, Optimum, Atlas, and Wound & Rehab had been sold to new owners, when in fact defendants MIR, ATEEQ and their co-schemers continued to control the Mir Agencies.

16. It was further part of the scheme that defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, CHATAT, and COCHRAN, along with Individual A, Individual B, and others, concealed, misrepresented, and hid, and caused to be concealed, misrepresented, and hidden, the existence, purpose, and acts done in furtherance of the scheme.

17. Over the course of their scheme, defendants ALTAMASH MIR, ATEEQ, NADIR MIR, MALIK, CHATAT, and COCHRAN, along with Individual A, Individual B, and others, obtained, or caused the Mir Agencies to obtain and be converted by

ALTAMASH MIR, ATEEQ, and others, tens of millions of dollars in payments from Medicare.

18. On or about the dates enumerated below under “date billed,” in the Northern District of Illinois, and elsewhere,

ALTAMASH MIR,
MUHAMMAD ATEEQ, a/k/a “Nilesh Patel,” a/k/a “Sanjay Kapoor,”
NADIR MIR,
BILAL MALIK, a/k/a “Daniel Shalom,”
HAMDEH CHATAT, a/k/a/ “Zara Shah,”
and KENDRIA COCHRAN,

defendants herein, did knowingly and willfully execute, and attempt to execute, the above-described scheme by submitting and causing to be submitted claims to a health care benefit program, namely Medicare, for health care services that were not

actually provided and/or that were submitted by a provider whose true ownership and control was concealed from Medicare, as follows:

Count	Defendant	Approx. Date Billed	Medicare Ben'y	Purported Dates of Service	Items Billed	Total Amount Paid by Medicare
1	ATEEQ	8/13/2018	L.Y.	7/1/2017- 8/29/2017	Home Health Episode of Care (Jessifer - IL)	\$4,747.98
2	ATEEQ	11/9/2018	L.Y.	8/27/2018- 10/25/2018	Home Health Episode of Care (Wound & Rehab - IL)	\$4,855.04
3	ATEEQ COCHRAN	7/27/2018	C.P.	3/12/2018 – 5/10/2018	Home Health Episode of Care (Geriacare - IL)	\$5,160.78
4	ATEEQ COCHRAN	3/16/2018	C.P.	7/15/2017 – 9/12/2017	Home Health Episode of Care (Geriacare - IL)	\$4,497.79
5	ATEEQ	8/8/2018	A.G.	7/1/2017 – 8/29/2017	Home Health Episode of Care (Jessifer - IL)	\$4,906.68
6	ATEEQ	8/8/2018	A.G.	12/28/2017 – 2/25/2018	Home Health Episode of Care (Jessifer - IL)	\$5,020.88
7	A. MIR ATEEQ MALIK	5/18/2018	D.H.	Episode of Care beginning 6/21/2017	Request for Anticipated Payment for Home Health Episode of Care (Advanced Professionals - IL)	\$3,529.31

8	A. MIR ATEEQ MALIK	9/18/2018	I.E.	6/28/2018 – 8/26/2018	Home Health Episode of Care (Advanced Professionals - IL)	\$5,674.53
9	N. MIR A. MIR	5/25/2018	B.D.	8/18/2017 – 10/16/2017	Home Health Episode of Care (Hope - NV)	\$6,127.58
10	N. MIR A. MIR	11/20/2017	S.M.	5/13/2017- 7/11/2017	Adjustment to Claim for Home Health Episode of Care (Hope - NV)	\$6,126.44
11	N. MIR A. MIR	7/10/2015	I.B.	7/13/2014 – 9/10/2014	Adjustment to Claim for Home Health Episode of Care (Hope - NV)	\$5,186.73
12	CHATAT A. MIR	5/23/2018	S.H.	Episode of Care beginning 5/2/2017	Request for Anticipated Payment for Home Health Episode of Care (Atlas - IN)	\$2,849.57
13	CHATAT A. MIR	5/23/2018	T.I.	Episode of Care beginning 8/11/2017	Request for Anticipated Payment for Home Health Episode of Care (Atlas - IN)	\$2,849.57
14	CHATAT A. MIR	1/18/2019	H.H.	1/11/2018 – 3/11/2018	Home Health Episode of Care (United - IL)	\$5,535.53

15	CHATAT A. MIR	5/25/2018	M.C.	7/7/2017 – 9/1/2017	Home Health Episode of Care (United - IL)	\$5,989.99
16	A. MIR	1/11/2019	M.B.	8/23/2018 – 10/21/2018	Home Health Episode of Care (State - IL)	\$5,647.36
17	A. MIR	1/17/2017	S.L.	1/27/2016 – 3/26/2016	Home Health Episode of Care (State - IL)	\$3,827.14
18	A. MIR MALIK	9/14/2018	W.M.	11/21/2017 – 1/19/2018	Adjustment to Claim for Home Health Episode of Care (Superior Home Health of Las Vegas - NV)	\$4,667.84
19	A. MIR MALIK	9/14/2018	K.D.	9/21/2017 – 11/19/2017	Adjustment to Claim for Home Health Episode of Care (Superior Home Health of Las Vegas - NV)	\$5,596.11

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

COUNT TWENTY

The SPECIAL JULY 2018 GRAND JURY further charges:

1. The allegations of Paragraph 1 of Count One of this Superseding Indictment are incorporated here.

2. On or about July 21, 2015, in the Northern District of Illinois, Eastern Division, and elsewhere,

TASNEEM JAMAL,

defendant herein, did knowingly and willfully make and cause to be made a materially false, fictitious, and fraudulent statement and representation, and make and cause to be made a materially false writing and document, knowing the same to contain a materially false, fictitious, and fraudulent statement and entry, in a matter involving a health care benefit program, namely Medicare, in connection with delivery of and payment for healthcare benefits, items, and services, by causing to be submitted on behalf of State Home Health Agency Ltd. a CMS Form 855A provider enrollment application containing false information, including information representing that JAMAL had sold State to an entity owned by Individual M.B. called Healthcare Acquisitions, Inc. on June 1, 2015 and that JAMAL was no longer an officer, director, managing employee, or owner of State as of June 1, 2015;

In violation of Title 18, United States Code, Section 1035(a)(2).

COUNT TWENTY-ONE

The SPECIAL JULY 2018 GRAND JURY further charges:

1. The allegations of Paragraph 1 of Count One of this Superseding Indictment are incorporated here.

2. Beginning in or around March 2014 and continuing through in or around July 2019, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALTAMASH MIR
MUHAMMAD ATEEQ, a/k/a "Nilesh Patel," a/k/a "Sanjay Kapoor," a/k/a "Mary Joseph,"
TASNEEM JAMAL,
NADIR MIR, and
KENDRIA COCHRAN,

defendants herein, did conspire with each other and with others known and unknown to the Grand Jury, to knowingly conduct a financial transaction involving proceeds of a specified unlawful activity – namely, health care fraud, in violation of Title 18, United States Code, Section 1347, and false statements relating to health care matters, in violation of Title 18, United States Code, Section 1035 – knowing that the property involved in the transaction represented the proceeds of some form of unlawful activity, and knowing that the transaction was designed, in whole or in part, to conceal and disguise the nature, the location, the source, the ownership, and the control of the proceeds of the specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i).

Purpose of the Conspiracy

3. It was a purpose of the conspiracy for defendants ALTAMASH MIR, ATEEQ, JAMAL, NADIR MIR, and COCHRAN to unlawfully enrich themselves and others by, among other things, conducting transactions that were designed to conceal and disguise the nature, location, source, ownership, and control of the proceeds of unlawful activity.

Manner and Means

4. It was part of the conspiracy that defendants ALTAMASH MIR, ATEEQ, JAMAL, NADIR MIR, and COCHRAN agreed to unlawfully enrich themselves and others by (i) conducting transactions involving the proceeds of health care fraud and false statements relating to health care matters; (ii) designing such transactions, and causing them to be carried out, in such a way that the transactions concealed and disguised the nature, location, source, ownership, and control of the proceeds of unlawful activity; and (iii) using the laundered proceeds to purchase items for the benefit of ATEEQ, ALTAMASH MIR and others.

Payments for Shipments of Goods to Pakistan and to Individuals and Companies with No Business Relationship to the Home Health Agencies

5. It was further part of the conspiracy that defendants ALTAMASH MIR, ATEEQ, JAMAL, NADIR MIR, COCHRAN, Individual A, Individual B, and others caused State, Atlas, First Horizon, Hope, United, Midwest Pearl, Advanced Professionals, Abridge, Wound & Rehab, National, Unicare and other home health agencies to make coordinated payments to United States-based exporters of military equipment, heating and cooling equipment, and other goods in order to make

payment on orders received from individuals and entities located in Pakistan and other locations outside the United States for items to be shipped to Pakistan or other locations outside the United States.

6. It was further part of the conspiracy that, at the instruction of defendant ATEEQ and others, defendant COCHRAN and others wrote out multiple checks from Home Health Choice, Abridge, Geriacare, Wound & Rehab, Jessifer, Unicare, Optimum, and Advanced Professionals to the same individual or entity on the same date, for a total, combined amount greater than \$10,000, but with each check written out for an amount less than \$10,000.

7. It was further part of the conspiracy that defendants ALTAMASH MIR, JAMAL, and NADIR MIR wrote out multiple checks from Midwest Pearl, Hope, State, and Asmat to the same individual or entity on the same date, for a total, combined amount greater than \$10,000, but with each check written out for an amount less than \$10,000.

Transfers Between Home Health Agencies Controlled by ATEEQ

8. It was further part of the conspiracy that defendant ATEEQ and others attempted to conceal the ownership of home health agencies beneficially owned by ATEEQ and his co-schemers, including Home Health Choice, Inc., Abridge Home Care Services, Inc., Geriacare Home Healthcare, Inc., Jessifer Home Health Services, Inc., Wound & Rehab Home Health Care, Inc., (collectively, the "Premier Entities"), and Advanced Professionals Health Care LLC, Optimum Professionals Home Health

Care Inc., and Unicare Home Health Services Inc. (collectively, the “Central Connections Entities”), including by causing the transfer of proceeds of health care fraud and false statements relating to health care matters from the bank accounts of the Central Connections Entities, which ATEEQ controlled using the alias “Sanjay Kapoor”, to the bank accounts of the Premier Entities, which ATEEQ controlled using the alias “Nilesh Patel.”

9. It was further part of the conspiracy that defendants ATEEQ, COCHRAN, and others, in order to conceal the ownership and control of Advanced Professionals and the proceeds of false and fraudulent claims to Medicare submitted by Advanced Professionals, caused the transfer of proceeds of health care fraud and false statements relating to health care matters from the bank accounts of Advanced Professionals at Financial Institution 1 to a new bank account at Financial Institution 2.

**Purchases of Portable Luxury Items for Delivery to Co-Conspirators
Outside the United States**

10. It was further part of the conspiracy that defendant COCHRAN and others, at the instruction of defendant ATEEQ, used proceeds of health care fraud and false statements relating to health care matters in bank accounts of the Premier Entities to purchase watches, mobile phones, apparel and other luxury items for delivery to and personal use by ATEEQ and his co-schemers.

**ALTAMASH MIR Used Palmetto-NY, Asmat, and HHCC-USA to Divert
Funds from Mir Agencies**

11. It was further part of the conspiracy that defendant ALTAMASH MIR caused the incorporation of shell companies, including Palmetto-NY in New York and Asmat in Illinois.

12. It was further part of the conspiracy that defendant ALTAMASH MIR caused the incorporation of HHCC-USA in North Carolina.

13. It was further part of the conspiracy that defendant ALTAMASH MIR opened bank accounts for HHCC-USA, Palmetto-NY and Asmat in Illinois.

14. It was further part of the conspiracy that defendants ALTAMASH MIR, NADIR MIR, JAMAL and others caused State, Hope, Midwest Pearl, United and Atlas to make payments to Asmat, Palmetto-NY, HHCC-USA, and other entities controlled by individuals with undisclosed ownership interests in State, Hope, Midwest Pearl, United, and Atlas.

15. It was further part of the conspiracy that defendant ALTAMASH MIR used funds transferred to Asmat, Palmetto, and HHCC-USA to pay for personal expenses, operate other home health agencies in which ALTAMASH MIR had an undisclosed ownership interest, and make payments to U.S. companies for shipments of goods to Pakistan;

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

COUNTS TWENTY-TWO THROUGH THIRTY-THREE

The SPECIAL JULY 2018 GRAND JURY further charges:

1. The allegations of Paragraph 1 of Count One of this Superseding Indictment are incorporated here.

2. On or about the dates set forth below, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALTAMASH MIR,
MUHAMMAD ATEEQ, a/k/a "Nilesh Patel," a/k/a "Sanjay Kapoor," a/k/a "Mary Joseph,"
TASNEEM JAMAL,
NADIR MIR, and
KENDRIA COCHRAN,

defendants herein, knowingly conducted and caused to be conducted the financial transactions listed below, in or affecting interstate commerce, each such financial transaction constituting a separate count, which financial transactions involved the proceeds of a specified unlawful activity – namely, health care fraud in violation of Title 18, United States Code, Section 1347, and false statements relating to health care matters in violation of Title 18, United States Code, Section 1035 – knowing that the financial transactions were designed in whole and in part to conceal and disguise the nature, location, source, ownership, and control of the proceeds of the specified unlawful activity and, while conducting such financial transactions, knowing that the property involved in the financial transactions represented the proceeds of some form of unlawful activity:

Count	Defendant	Date Negotiated	Amount	Transaction
22	JAMAL	11/3/2014	\$3,000	Check 1635 drawn on State account x3471 made payable to U.S. Medical Supply Co. Inc.
23	JAMAL	12/3/2014	\$3,000	Check 1711 drawn on State account x3471 made payable to U.S. Medical Supply Co. Inc.
24	NADIR MIR	12/22/2017	\$5,420	Check 932 drawn on Hope account x1719 made payable to Company A
25	NADIR MIR	1/9/2019	\$4,860	Check 1391 drawn on Hope account x1719 made payable to Palmetto-NY
26	COCHRAN ATEEQ	1/17/2019	\$4,500	Check 1059 drawn on Prime Business Developers account x2943 made payable to Max Electronics Trading
27	COCHRAN ATEEQ	1/17/2019	\$5,500	Check 1058 drawn on Prime Business Developers account x2943 made payable to Max Electronics Trading
28	ATEEQ	10/15/2018	\$6,500	Check 1472 drawn on Wound & Rehab account x7465 made payable to Company B
29	ATEEQ	10/15/2018	\$8,500	Check 1473 drawn on Wound & Rehab account x7465 made payable to Company B
30	ALTAMASH MIR	12/22/2017	\$5,954	Check 1793 drawn on Midwest Pearl account x3182 made payable to Palmetto-NY
31	ALTAMASH MIR	6/22/2018	\$7,286	Check 2067 drawn on Midwest Pearl account x3182 made payable to Asmat, Inc.
32	ALTAMASH MIR	2/7/2018	\$4,756	Check 1880 drawn on Midwest Pearl account x3182 made payable to Company A
33	JAMAL ALTAMASH MIR	10/24/2017	\$8,136	Check 1139 drawn on Asmat Inc. account x8539 made payable to ALTAMASH MIR.

In violation of Title 18, United States Code, Section 1956(a)(1)(B)(i).

COUNTS THIRTY-FOUR AND THIRTY-FIVE

The SPECIAL JULY 2018 GRAND JURY further charges:

1. The allegations of Paragraph 1 of Count One of this Superseding Indictment are incorporated here.

2. On or about the dates set forth below, in the Northern District of Illinois, Eastern Division, and elsewhere,

LUIS RAMOS,

defendant herein, knowingly engaged in the monetary transactions listed below, each of which was in and affecting commerce and involving criminally derived property of a value greater than \$10,000, such property having been derived from a specified unlawful activity, namely health care fraud:

Count	Transaction Date	Amount	Transaction
34	11/2/2018	\$2,429,648	Purchase of cashier's check number 65292133 drawn from BMO Harris Bank made payable to Advanced Professionals
35	11/1/2018	\$1,437,675	Purchase of cashier's check number 1633116168 drawn from Bank of America made payable to Advanced Professionals

In violation of Title 18, United States Code, Section 1957.

FORFEITURE ALLEGATION

The SPECIAL JULY 2018 GRAND JURY further alleges:

1. Upon conviction of a violation of Title 18, United States Code, Sections 1347 and 1035, as alleged in Counts One through Twenty of this Superseding Indictment, the defendants shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section 982(a)(7), any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense.

2. Upon conviction of a violation of Title 18, United States Code, Sections 1956 and 1957, as alleged in Counts Twenty-One through Thirty-Four of this Superseding Indictment, the defendants shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section 982(a)(1), any property, real or personal, involved in such offense and any property traceable to such property.

3. The property to be forfeited includes, but is not limited to, the following:

a. Cashier's check 65292133, dated 11/2/2018, issued by BMO Harris Bank and made payable to Advanced Professionals in the amount of \$2,429,648.22, seized on or about April 9, 2019.

b. Approximately \$316,776.51 in United States currency seized from approximately 52 bank accounts from on or about May 17, 2019.

c. One Rolex Submariner timepiece (Model No. 116619LB, Serial No. 301984F3), seized on or about January 18, 2019.

4. If any of the property described above, as a result of any act or omission by defendant: cannot be located upon the exercise of due diligence; has been transferred or sold to, or deposited with, a third party; has been placed beyond the jurisdiction of the Court; has been substantially diminished in value; or has been commingled with other property which cannot be divided without difficulty, the United States of America shall be entitled to forfeiture of substitute property, as provided in Title 21, United States Code Section 853(p).

A TRUE BILL:

FOREPERSON

UNITED STATES DEPARTMENT OF JUSTICE
CRIMINAL DIVISION, FRAUD SECTION