

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”); Dr. Feliciano Serrano; Feliciano Serrano, M.D., Inc. d/b/a Serrano Kidney & Vascular Access Center; and Lincoln Analytics, Inc. (hereafter collectively referred to as “the Parties”), through their authorized representatives.

RECITALS

A. Dr. Feliciano Serrano is a physician who performs interventional vascular procedures, including dialysis access interventions and peripheral artery disease interventions. He owns and operates the medical practice Feliciano Serrano, M.D., Inc. d/b/a Serrano Kidney & Vascular Access Center (“SVAC”) based in Huntington Park, California. Dr. Feliciano Serrano and SVAC are collectively referred to as “Dr. Serrano” below.

B. On May 30, 2023, Lincoln Analytics, Inc. (“Relator”) filed a qui tam action in the United States District Court for the Central District of California captioned *United States and California ex rel. Lincoln Analytics, Inc. v. Dr. Feliciano Serrano, et al.*, Civil Action No. 23-cv-04178, pursuant to the qui tam provisions of the False Claims Act, 31 U.S.C. § 3730(b) (the “Civil Action”).

C. The United States contends that Dr. Serrano submitted or caused to be submitted claims for payment to the Medicare Program, Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395lll (“Medicare”) and the Medicaid Program, 42 U.S.C. §§ 1396-1396w-5 (“Medicaid”).

D. The United States contends that it has certain civil claims against Dr. Serrano arising from the submission of claims for dialysis access and peripheral artery disease interventional procedures performed on 20 patients (identified in Exhibit A), that were not

reasonable and necessary for the diagnosis or treatment of an illness or injury, contrary to 42 U.S.C. § 1395y(a)(1)(A), and thus were not reimbursable by the Medicare and Medicaid programs. In particular, the United States contends that:

i. During the period January 1, 2016 to December 31, 2024, Dr. Serrano performed medically unnecessary venograms, angioplasties, and stent procedures on 18 patients, purportedly to treat stenosis in their dialysis segments (“dialysis access interventions”). Dr. Serrano scheduled dialysis access interventions on a routine basis, without waiting for symptoms or complications to present, and he frequently repeated procedures on patients every few days or weeks despite the procedures not being effective nor resulting in any clinical benefit. In some instances, office visit notes dated the same day as or shortly before the procedures contradicted the need for the procedures. Certain patients who presented at Dr. Serrano’s office with unrelated symptoms such as cough, anxiety, or cat scratch, and had no complaints about dialysis access, received a dialysis access intervention at the visit or received one soon after. One Medicare patient received approximately 42 stents in the dialysis segment between 2016 and 2023, including during a period when Dr. Serrano informed the patient he did not need dialysis.

ii. During the period January 1, 2019 to December 31, 2024, Dr. Serrano performed medically unnecessary angiograms, angioplasties, and stent and atherectomy procedures on 17 patients, purportedly to treat peripheral artery disease stenosis in their legs (“PAD interventions”). Dr. Serrano performed PAD interventions on chronic kidney disease and end stage renal disease patients although patients suffered from only minor symptoms of intermittent claudication and duplex ultrasounds showed only mild or no stenosis. He did not coordinate care with multi-disciplinary medical teams. He did not evaluate how intermittent claudication affected the patient’s lifestyle nor weigh any benefit from an improvement in claudication against the risk and durability of an intervention. He performed PAD interventions

without first attempting conservative therapy measures such as supervised exercise or medication therapy. Although patients complained of pain only in one leg, he performed procedures on both legs, and he then repeated procedures on both legs every few months. Dr. Serrano told patients that if they did not receive the procedure, their legs would need to be amputated, when, in fact, there is little risk of amputation for mildly symptomatic PAD. One Medicare patient received approximately 16 atherectomies in his legs between 2019 and 2023.

For both categories of procedures, Dr. Serrano (1) performed interventional procedures on vessels that did not qualify for treatment under accepted standards of medical practice; (2) overstated the degree of stenosis to make the procedures appear to meet generally recognized medical standards when, in fact, they did not; (3) falsely documented patient symptoms and conservative therapy measures in medical records to justify the procedures; and (4) performed procedures in excess of accepted standards of medical practice. The conduct set forth in this Paragraph D is referred to below as the “Covered Conduct.”

E. On May 5, 2025, the Centers for Medicare & Medicaid Services (“CMS”) suspended Medicare payments to Dr. Serrano pursuant to 42 C.F.R. § 405.371(a)(2) based upon credible allegations of fraud (the “Payment Suspension”). The total amount held by the United States as the result of the Payment Suspension is \$235,604.68 as of March 2, 2026, and will be referred to herein as the “Suspended Amount.”

F. This Settlement Agreement is neither an admission of liability by Dr. Serrano nor a concession by the United States that its claims are not well founded. Dr. Serrano denies the United States’ allegations in Paragraph D.

G. Relator claims entitlement under 31 U.S.C. § 3730(d) to a share of the proceeds of this Settlement Agreement.

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. Dr. Serrano shall pay a total of \$6,735,604.68, plus interest at a rate of 4.25% per annum from March 2, 2026, to the United States and California. Dr. Serrano shall pay to the United States \$6,506,728.80 (“Federal Settlement Amount”), of which \$3,253,364.40 is restitution, plus interest on the Federal Settlement Amount at a rate of 4.25% per annum from March 2, 2026, as follows:

- a. Dr. Serrano will pay \$771,124.12, plus interest at a rate of 4.25% per annum from March 2, 2026, to be paid no later than 30 days after the Effective Date of this Agreement by electronic funds transfer pursuant to written instructions to be provided by the Civil Division of the United States Department of Justice;
- b. Dr. Serrano will pay \$1,000,000.00, plus interest at a rate of 4.25% per annum from March 2, 2026, to be paid no later than 180 days after the Effective Date of this Agreement by electronic funds transfer pursuant to written instructions to be provided by the Civil Division of the United States Department of Justice;
- c. Dr. Serrano will pay \$1,250,000.00, plus interest at a rate of 4.25% per annum from March 2, 2026, to be paid no later than 364 days after the Effective Date of this Agreement by electronic funds transfer pursuant to written instructions to be provided by the Civil Division of the United States Department of Justice;
- d. The Suspended Amount of \$235,604.68 shall be applied to the Federal Settlement Amount. Any additional funds that accrue between March 3, 2026 and the termination of the suspension, minus any outstanding Medicare overpayments, will

be credited towards the payment referenced in Paragraph 1.a. Dr. Serrano hereby agrees that the United States shall retain the Suspended Amount forevermore. Dr. Serrano expressly relinquishes any and all rights of any kind that it may have with respect to those funds, including, but not limited to: any and all claims or rights to have an overpayment determined under 42 C.F.R. § 405.372(c), any and all rights to payment of those funds, and any and all rights to appeal, whether formally or informally and whether administratively or judicially, the right of the United States and/or CMS to retain those funds, and any other rights Dr. Serrano may have to challenge the Withholding or the Suspension in any respect.

- e. Over a period of four years, Dr. Serrano will pay the remaining \$3,250,000.00, plus interest at a rate of 4.25% per annum from March 2, 2026, pursuant to the quarterly payment schedule set forth in Exhibit B (“Payment Over Time”).
- f. The Federal Settlement Amount may be prepaid, in whole or in part, without penalty or premium.

2. Dr. Serrano shall pay to California the total sum of \$228,875.88, of which \$114,437.94 is restitution, plus accrued interest (“California Settlement Amount”), pursuant to written instructions from the California and under the terms and conditions of the separate agreements that Dr. Serrano will enter into with California.

3. Conditioned upon the United States receiving each of the Federal Settlement Amount payments outlined above, and as soon as feasible after receipt, the United States shall pay to Relator by electronic funds transfer 15 percent of each such payment received (“Relator’s Share”).

4. Subject to the exceptions in Paragraph 6 (concerning reserved claims) below, and subject to Paragraph 16 (concerning default) and Paragraph 17 (concerning bankruptcy) below,

and upon the United States' receipt of the Federal Settlement Amount, plus interest due under Paragraph 1, the United States releases Dr. Serrano 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 Administrative False Claims Act (formerly known as 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.

5. Subject to the exceptions in Paragraph 6 below (concerning reserved claims), and subject to Paragraph 16 (concerning default) and Paragraph 17 (concerning bankruptcy) below, and upon the United States' receipt of the Federal Settlement Amount, plus interest due under Paragraph 1, Relator, for itself and for its heirs, successors, attorneys, agents, and assigns, releases Dr. Serrano from any civil monetary claim the Relator has on behalf of the United States for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733.

6. Notwithstanding the releases given in Paragraphs 4 to 5 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 Dr. Serrano;

- 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.

7. Relator and its heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B). Conditioned upon Relator's receipt of the Relator's Share, Relator and its heirs, successors, attorneys, agents, and assigns fully and finally release, waive, and forever discharge the United States, its agencies, officers, agents, employees, and servants, from any claims arising from the filing of the Civil Action or under 31 U.S.C. § 3730, and from any claims to a share of the proceeds of this Agreement and/or the Civil Action.

8. Relator, for itself, and for its heirs, successors, attorneys, agents, and assigns, releases Dr. Serrano, and its officers, agents, and employees, from any liability to Relator arising from the filing of the Civil Action, or under 31 U.S.C. § 3730(d) for expenses or attorneys' fees and costs.

9. Dr. Serrano waives and shall not assert any defenses Dr. Serrano 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.

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

11. Dr. Serrano fully and finally releases the Relator from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Dr. Serrano has asserted, could have asserted, or may assert in the future against the Relator, related to the Covered Conduct and the Relator's investigation and prosecution thereof.

12. The Federal Settlement Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare contractor (e.g., Medicare Administrative Contractor, fiscal intermediary, carrier) or any state payer, related to the Covered Conduct; and Dr. Serrano agrees not to resubmit to any Medicare contractor or any state 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.

13. Dr. Serrano 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. §§ 1395-1395lll and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Dr. Serrano, its present or former officers, directors, employees, shareholders, and agents in connection with:

- (1) the matters covered by this Agreement;
- (2) the United States' audit(s) and civil investigation(s) of the matters covered by this Agreement;

- (3) Dr. Serrano's investigation, defense, and corrective actions undertaken in response to the United States' 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 payment Dr. Serrano makes to the United States pursuant to this Agreement and any payments that Dr. Serrano may make to Relator, including costs and attorneys fees

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 Dr. Serrano, and Dr. Serrano 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 Dr. Serrano or any of its subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Dr. Serrano further agrees that within 90 days of the Effective Date of this Agreement it 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 Dr. Serrano or any of its 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. Dr. Serrano agrees that the United States, at a minimum, shall be entitled to recoup from Dr. Serrano 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 reserves its rights to disagree with any calculations submitted by Dr. Serrano or any of its subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on Dr. Serrano or any of its 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 to audit, examine, or re-examine Dr. Serrano's books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this paragraph.

14. 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 15 (waiver for beneficiaries paragraph), below.

15. Dr. Serrano agrees that it 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.

16. Default

a. In the event that Dr. Serrano fails to pay the Federal Settlement Amount as provided

in the payment schedule set forth in Paragraph 1 above, Dr. Serrano shall be in Default of Dr. Serrano's payment obligations ("Default"). The United States will provide a written Notice of Default, and Dr. Serrano shall have an opportunity to cure such Default within fourteen (14) calendar days from the date of receipt of the Notice of Default by making the payment due under the payment schedule and paying any additional interest accruing under the Settlement Agreement up to the date of payment. Notice of Default will be delivered to Dr. Serrano, or to such other representative as Dr. Serrano shall designate in advance in writing. If Dr. Serrano fails to cure the Default within fourteen (14) calendar days of receiving the Notice of Default and in the absence of an agreement with the United States to a modified payment schedule ("Uncured Default"), the remaining unpaid balance of the Federal Settlement Amount shall become immediately due and payable, and interest on the remaining unpaid balance shall thereafter accrue at the rate of 12% per annum, compounded daily from the date of Default, on the remaining unpaid total (principal and interest balance).

b. In the event of Uncured Default, Dr. Serrano agrees that the United States, at its sole discretion, may (i) retain any payments previously made, rescind this Agreement and pursue the Civil Action or bring any civil and/or administrative claim, action, or proceeding against Dr. Serrano for the claims that would otherwise be covered by the releases provided in Paragraphs 4 to 6 above, with any recovery reduced by the amount of any payments previously made by Dr. Serrano to the United States under this Agreement; (ii) take any action to enforce this Agreement in a new action or by reinstating the Civil Action; (iii) offset the remaining unpaid balance from any amounts due and owing to Dr. Serrano and/or affiliated companies by any department, agency, or agent of the United States at the time of Default or subsequently; and/or (iv) exercise any other right granted by law, or under the terms of this Agreement, or recognizable at common law or in equity. The United States shall be entitled to any other rights granted by law or in equity by reason

of Default, including referral of this matter for private collection. In the event the United States pursues a collection action, Dr. Serrano agrees immediately to pay the United States the greater of (i) a ten-percent (10%) surcharge of the amount collected, as allowed by 28 U.S.C. § 3011(a), or (ii) the United States' reasonable attorneys' fees and expenses incurred in such an action. In the event that the United States opts to rescind this Agreement pursuant to this paragraph, Dr. Serrano waives and agrees not to plead, argue, or otherwise raise any defenses of statute of limitations, laches, estoppel or similar theories, to any civil or administrative claims that are (i) filed by the United States against Dr. Serrano within 120 days of written notification that this Agreement has been rescinded, and (ii) relate to the Covered Conduct, except to the extent these defenses were available on May 30, 2023. Dr. Serrano agrees not to contest any offset, recoupment, and /or collection action undertaken by the United States pursuant to this paragraph, either administratively or in any state or federal court, except on the grounds of actual payment to the United States.

c. In the event of Uncured Default, OIG-HHS may exclude Dr. Serrano from participating in all Federal health care programs until Dr. Serrano pays the Federal Settlement Amount, with interest, as set forth above (Exclusion for Default). OIG-HHS will provide written notice of any such exclusion to Dr. Serrano. Dr. Serrano waives any further notice of the exclusion under 42 U.S.C. § 1320a-7(b)(7), and agrees not to contest such exclusion either administratively or in any state or federal court. Reinstatement to program participation is not automatic. If at the end of the period of exclusion, Dr. Serrano wishes to apply for reinstatement, it must submit a written request for reinstatement to OIG-HHS in accordance with the provisions of 42 C.F.R. §§ 1001.3001-.3005. Dr. Serrano will not be reinstated unless and until OIG-HHS approves such request for reinstatement. The option for Exclusion for Default is in addition to, and not in lieu of, the options identified in this Agreement or otherwise available.

17. In exchange for valuable consideration provided in this Agreement, Dr. Serrano and Relator acknowledge the following:

a. Dr. Serrano has reviewed their financial situation and warrants that they are solvent within the meaning of 11 U.S.C. §§ 547(b)(3) and 548(a)(1)(B)(ii)(I) and shall remain solvent following payment to the United States of the Federal Settlement Amount.

b. In evaluating whether to execute this Agreement, the Parties intend that the mutual promises, covenants, and obligations set forth herein constitute a contemporaneous exchange for new value given to Dr. Serrano, within the meaning of 11 U.S.C. § 547(c)(1), and the Parties conclude that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange.

c. The mutual promises, covenants, and obligations set forth herein are intended by the Parties to, and do in fact, constitute a reasonably equivalent exchange of value.

d. The Parties do not intend to hinder, delay, or defraud any entity to which Dr. Serrano was or became indebted to on or after the date of any transfer contemplated in this Agreement, within the meaning of 11 U.S.C. § 548(a)(1).

e. If any of Dr. Serrano's payments or obligations under this Agreement are avoided for any reason (including but not limited to, through the exercise of a trustee's avoidance powers under the Bankruptcy Code) or if, before the Federal Settlement Amount is paid in full, Dr. Serrano or a third party commences a case, proceeding, or other action under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors seeking any order for relief of Dr. Serrano's debts, or to adjudicate Dr. Serrano as bankrupt or insolvent; or seeking appointment of a receiver, trustee, custodian, or other similar official for Dr. Serrano or for all or any substantial part of Dr. Serrano's assets:

(i) the United States may rescind the releases in this Agreement and bring any civil and/or administrative claim, action, or proceeding against Dr. Serrano for the claims that would otherwise be covered by the releases provided in Paragraphs 4 to 6 above;

(ii) the United States has an undisputed, noncontingent, and liquidated allowed claim against Dr. Serrano in the amount of \$90,000,000, less any payments received pursuant to Paragraph 1 of this Agreement, provided, however, that such payments are not otherwise avoided and recovered from the United States by Dr. Serrano, a receiver, trustee, custodian, or other similar official for Dr. Serrano;

(iii) if any payments are avoided and recovered by a receiver, trustee, creditor, custodian, or similar official, the United States shall not be responsible for the return of any amounts already paid by the United States to the Relator; and

(iv) if, notwithstanding subparagraph (iii), any amounts already paid by the United States to the Relator pursuant to Paragraph 3 are recovered from the United States in an action or proceeding filed by a receiver, trustee, creditor, custodian, or similar official in or in connection with a bankruptcy case that is filed within two years of the Effective Date of this Agreement or of any payment made under Paragraph 1 of this Agreement, Relator shall, within thirty days of written notice from the United States to the undersigned Relator's counsel, return to the United States all amounts recovered from the United States.

f. Dr. Serrano agrees that any civil and/or administrative claim, action, or proceeding brought by the United States under Paragraph 17.e is not subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a) because it would be an exercise of the United States' police and regulatory power. Dr. Serrano shall not argue or otherwise contend that the United States' claim, action, or proceeding is subject to an automatic stay and, to the extent necessary, consents to relief from the automatic stay for cause under 11 U.S.C. § 362(d)(1). Dr. Serrano waives and shall not plead,

argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any such civil or administrative claim, action, or proceeding brought by the United States within 120 days of written notification to Dr. Serrano that the releases have been rescinded pursuant to this paragraph, except to the extent such defenses were available on May 30, 2023.

18. Upon receipt of the payment described in Paragraph 1.a, above, the Parties shall promptly sign and file in the Civil Action a Joint Stipulation of Dismissal of the Civil Action pursuant to Rule 41(a)(1).

19. Dr. Serrano's obligation to pay the Federal Settlement Amount is and shall remain secured by the following properties: (a) 0 Cloister Drive, La Habra, CA 90631; (b) 7305 Pacific Boulevard, Huntington Park, CA 90255; (c) 739 Hillcrest Avenue, La Cañada Flintridge, CA 91011; and (d) 1414 Marble Island Rd #4, Colchester, VT 05446. The four parcels of real property identified in this Paragraph shall be referred to as the "Collateral." If the Federal Settlement Amount is not paid in full pursuant to the Agreement, the United States may file an abstract of judgment in order to secure its judgment. Dr. Serrano shall not convey, sell, sublet, lease, or further encumber the Collateral, or permit any other person to acquire any further interest in the Collateral, including any lien, security interest, right of way, easement, lease, or other equitable, possessory, or legal interest, absent the consent of the United States, which shall not be unreasonably withheld. Dr. Serrano warrants that he or an entity under his sole control has good title to the Collateral. Dr. Serrano also agrees that they will keep and maintain the Collateral in good condition and repair, and that they will maintain insurance coverage on the Collateral. Dr. Serrano agrees that he will be responsible for making all the necessary clerk or county filings, and to provide the United States with copies of all filings within 45 days of the Effective Date of this Agreement. Dr. Serrano warrants that the security interest granted hereby in favor of the United States pursuant to this

Agreement shall unconditionally be and remain at all times a lien or charge against the Collateral in accordance with the terms of the Agreement. Dr. Serrano shall not subordinate the United States' liens or security interests in the above properties, absent the consent of the United States, which shall not be unreasonably withheld if subordination is necessary to enable Dr. Serrano to pay his obligations under this Agreement.

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

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

22. This Agreement is governed by the laws of the United States. The exclusive jurisdiction and venue for any dispute relating to this Agreement is the United States District Court for the Central District of California. 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.

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

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

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

26. This Agreement is binding on Dr. Serrano's successors, transferees, heirs, and assigns.


27. This Agreement is binding on Relator's successors, transferees, heirs, and assigns.

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

29. 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: 5/6/2026

BY: 

Tiffany L. Ho
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____

BY: _____
Karen Paik
Assistant United States Attorney
United States Attorney's Office
Central District of California

DATED: _____

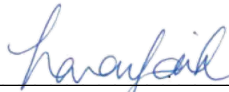
BY: _____
Susan E. Gillin
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

THE UNITED STATES OF AMERICA

DATED: _____

BY: _____
Tiffany L. Ho
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: 5/6/26

BY:  _____
Karen Paik
Assistant United States Attorney
United States Attorney's Office
Central District of California

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

THE UNITED STATES OF AMERICA

DATED: _____

BY: _____
Tiffany L. Ho
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____

BY: _____
Karen Paik
Assistant United States Attorney
United States Attorney's Office
Central District of California

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

SPENCER TURNBULL
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SPENCER TURNBULL
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DR. FELICIANO SERRANO AND FELICIANO SERRANO, M.D., INC. -
DEFENDANTS

DATED: 4-30-2026

BY:



Dr. Feliciano Serrano
Feliciano Serrano, M.D. Inc.

DATED: _____

BY:


Peter Osinoff
Bonne, Bridges, Mueller, O'Keefe & Nichols
Counsel for Defendants

**DR. FELICIANO SERRANO AND FELICIANO SERRANO, M.D., INC. -
DEFENDANTS**

DATED: _____

BY: _____
Dr. Feliciano Serrano
Feliciano Serrano, M.D., Inc.

DATED: 4/30/2026

BY:  _____
Peter Osinoff
Bonne Bridges Mueller O'Keefe & Nichols
Counsel for Defendants

LINCOLN ANALYTICS, INC. - RELATOR

DATED: 4/29/26

BY:



Stephen Chahn Lee
President
Lincoln Analytics, Inc.

DATED: 4/29/26

BY:



Stephen Chahn Lee
Law Office of Stephen Chahn Lee
Counsel for Relator

Exhibit B
Serrano Payment Schedule

<u>Payment Number</u>	<u>Payment Due on or Before</u>		<u>Amount Applied to Principal</u>	<u>Accrued Interest (4.25%)</u>	<u>Payment (Principal and Interest)</u>	<u>Ending Principal Balance</u>
	Initial Principal Balance Less Suspended Amount	\$ 6,271,124.12				\$ 6,271,124.12
	Initial Interest Balance: Accrued Prior To Upfront Payment (3/2/26 - 6/5/26)			\$ 69,368.94		
Upfront Payment	June 5, 2026	\$ 6,271,124.12	\$ 771,124.12	\$ 69,368.94	\$ 840,493.06	\$ 5,500,000.00
Installment Payment 1 - Settlement Date + 180 Days	November 2, 2026	\$ 5,500,000.00	\$ 1,000,000.00	\$ 96,061.64	\$ 1,096,061.64	\$ 4,500,000.00
Installment Payment 2 - Settlement Date + 364 Days	May 5, 2027	\$ 4,500,000.00	\$ 1,250,000.00	\$ 96,410.96	\$ 1,346,410.96	\$ 3,250,000.00
Installment Payment 3 - Quarter 1	August 5, 2027	\$ 3,250,000.00	\$ 203,125.00	\$ 34,531.25	\$ 237,656.25	\$ 3,046,875.00
Installment Payment 4 - Quarter 2	November 5, 2027	\$ 3,046,875.00	\$ 203,125.00	\$ 32,373.05	\$ 235,498.05	\$ 2,843,750.00
Installment Payment 5 - Quarter 3	February 5, 2028	\$ 2,843,750.00	\$ 203,125.00	\$ 30,214.84	\$ 233,339.84	\$ 2,640,625.00
Installment Payment 6 - Quarter 4	May 5, 2028	\$ 2,640,625.00	\$ 203,125.00	\$ 28,056.64	\$ 231,181.64	\$ 2,437,500.00
Installment Payment 7 - Quarter 5	August 5, 2028	\$ 2,437,500.00	\$ 203,125.00	\$ 25,898.44	\$ 229,023.44	\$ 2,234,375.00
Installment Payment 8 - Quarter 6	November 5, 2028	\$ 2,234,375.00	\$ 203,125.00	\$ 23,740.23	\$ 226,865.23	\$ 2,031,250.00
Installment Payment 9 - Quarter 7	February 5, 2029	\$ 2,031,250.00	\$ 203,125.00	\$ 21,582.03	\$ 224,707.03	\$ 1,828,125.00
Installment Payment 10 - Quarter 8	May 5, 2029	\$ 1,828,125.00	\$ 203,125.00	\$ 19,423.83	\$ 222,548.83	\$ 1,625,000.00
Installment Payment 11 - Quarter 9	August 5, 2029	\$ 1,625,000.00	\$ 203,125.00	\$ 17,265.63	\$ 220,390.63	\$ 1,421,875.00
Installment Payment 12 - Quarter 10	November 5, 2029	\$ 1,421,875.00	\$ 203,125.00	\$ 15,107.42	\$ 218,232.42	\$ 1,218,750.00
Installment Payment 13 - Quarter 11	February 5, 2030	\$ 1,218,750.00	\$ 203,125.00	\$ 12,949.22	\$ 216,074.22	\$ 1,015,625.00
Installment Payment 14 - Quarter 12	May 5, 2030	\$ 1,015,625.00	\$ 203,125.00	\$ 10,791.02	\$ 213,916.02	\$ 812,500.00
Installment Payment 15 - Quarter 13	August 5, 2030	\$ 812,500.00	\$ 203,125.00	\$ 8,632.81	\$ 211,757.81	\$ 609,375.00
Installment Payment 16 - Quarter 14	November 5, 2030	\$ 609,375.00	\$ 203,125.00	\$ 6,474.61	\$ 209,599.61	\$ 406,250.00
Installment Payment 17 - Quarter 15	February 5, 2031	\$ 406,250.00	\$ 203,125.00	\$ 4,316.41	\$ 207,441.41	\$ 203,125.00
Installment Payment 18 - Quarter 16	May 5, 2031	\$ 203,125.00	\$ 203,125.00	\$ 2,158.20	\$ 205,283.20	\$ -
	<u>TOTAL</u>		\$ 6,271,124.12	\$ 555,357.17	\$ 6,826,481.29	