

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”), Andrew Do (“Do”), and Daniel Toellner (“Relator”) (hereafter collectively referred to as “the Parties”), through their authorized representatives.

RECITALS

A. Do is a resident of Orange County, California. Between January 1, 2016 and December 31, 2020, Do owned and operated Family Care Investments, LLC d/b/a Value Pharmacy (“Value Pharmacy”). Value Pharmacy was a specialty mail-order pharmacy that operated in Orange County, California. Value Pharmacy ceased operations by December 31, 2020 and its corporate status has been terminated.

B. On or about September 4, 2018, Relator filed a *qui tam* action in the United States District Court for the District of New Jersey, captioned *United States ex rel. Toellner v. Apogee Bio-Pharm Corp., et al.*, Civil Action No. 18-13640, pursuant to the *qui tam* provisions of the False Claims Act, 31 U.S.C. § 3730(b) (the Civil Action). On or about May 1, 2024, the Court partially lifted the seal in the Civil Action, and stayed the proceedings until 60 days after the completion of a related criminal prosecution.

C. The United States contends that Do, by and through Value Pharmacy, 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”).

D. The United States contends that it has certain civil claims against Do arising from the following facts and conduct, which occurred between January 1, 2016 through December 31, 2020:

- (i) Do owned and operated Value Pharmacy;
- (ii) Value Pharmacy was a specialty mail order pharmacy operating in Orange County, California;
- (iii) Beginning on or about January 1, 2016, Value Pharmacy, through Do, formed a business relationship with a company based in San Diego County, California (the “Referring Business”);
- (iv) Pursuant to an agreement between Do and the owners of the Referring Business, the Referring Business directed physicians to submit prescriptions to Value Pharmacy for certain compounded topical creams;
- (v) Value Pharmacy filled prescriptions sent by the Referring Business and submitted claims for payment to Medicare for each such prescription;
- (vi) The Referring Business sent invoices to Value Pharmacy, typically on a weekly basis, seeking payment from Value

Pharmacy for a percentage of the expected Medicare reimbursement;

- (vii) Value Pharmacy knew how the Referring Business calculated the invoices and that the invoiced amounts reflected a commission for each prescription sent by the Referring Business;
- (viii) Value Pharmacy paid a portion of each paid Medicare claim back to the Referring Business in exchange for the referral of prescriptions;
- (ix) Do knew that Value Pharmacy's payments to the Referring Business to induce referrals of prescriptions paid for by Medicare constituted violations of the Anti-Kickback Statute, 42 U.S.C. § 1320a-7b and caused false claims to be submitted to the Medicare program in violation of the False Claims Act, 31 U.S.C. § 3729 *et seq.*;
- (x) Based on referrals by or through the Referring Business, Value Pharmacy received approximately \$7,525,868 in payments from Medicare Part D.

The conduct set forth in this Paragraph "D" is referred to below as the "Covered Conduct."

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

F. 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. Do shall pay to the United States four hundred thousand dollars (\$400,000) ("Settlement Amount"), of which \$400,000 is restitution. The Settlement Amount shall be paid in two installments, as follows: Within 30 days of the Effective Date of this Agreement, Do shall pay two hundred thousand dollars (\$200,000); within twelve months of the Effective Date of this agreement, Do shall pay an additional two hundred thousand dollars (\$200,000). Both payments shall be made by electronic funds transfer pursuant to written instructions to be provided by the United States Attorney's Office of the District of New Jersey.

2. Conditioned upon the United States receiving the Settlement Amount payments, the United States agrees that it shall pay to Relator by electronic funds transfer 20% percent of each such payment received under the Settlement Agreement ("Relator's Share") as soon as feasible after receipt of the payment.

3. Subject to the exceptions in Paragraph 5 (concerning reserved claims) below, and subject to Paragraph 8 (concerning disclosure of assets), Paragraph 16 (concerning default), and Paragraph 17 (concerning bankruptcy) below, and upon the United States' receipt of the Settlement Amount, the United States releases Do 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.

4. Subject to the exceptions in Paragraph 5 below, and subject to Paragraph 8 (concerning disclosure of assets), Paragraph 16 (concerning default), and Paragraph 17 (concerning bankruptcy) below, and upon the United States' receipt of the Settlement Amount, Relator, for himself, and for his heirs, successors, attorneys, agents, and assigns, releases Do 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.

5. Notwithstanding the releases given in Paragraph 3 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 Do.

6. Relator and his 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 his 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 as it relates to the Covered Conduct, and from any claims to a share of the proceeds of this Agreement and/or the Civil Action as it as it relates to the Covered Conduct.¹

7. Relator, for himself, and for his heirs, successors, attorneys, agents, and assigns, releases Do 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.

8. Do has provided sworn financial disclosures and supporting documents (together "Financial Disclosures") to the United States and the United States has relied on the accuracy and completeness of those Financial Disclosures in reaching this Agreement. Do warrants that the Financial Disclosures are complete, accurate, and current as of the Effective Date of this Agreement. If the United States learns of asset(s) in which Do had an interest of any kind as of the Effective Date of this Agreement (including, but not limited to, promises by insurers or other third parties

¹ For the sake of clarity, Relator is not releasing any claims as it relates to claims or parties not covered by the Covered Conduct. This includes claims that Relator has asserted in his complaint against Apogee Bio-Pharm Corp. and Apogee Bio-Pharm LLC.

to satisfy Do's obligations under this Agreement) that were not disclosed in the Financial Disclosures, or if the United States learns of any false statement or misrepresentation by Do on, or in connection with, the Financial Disclosures, and if such nondisclosure, false statement, or misrepresentation changes the estimated net worth set forth in the Financial Disclosures by \$50,000 or more, the United States may at its option: (a) rescind this Agreement and reinstate its suit or file suit based on the Covered Conduct or (b) collect the full Settlement Amount in accordance with the Agreement plus one hundred percent (100%) of the net value of Do's previously undisclosed assets. Do agrees not to contest any collection action undertaken by the United States pursuant to this provision, and agrees that he will immediately pay the United States the greater of (i) a ten-percent (10%) surcharge of the amount collected in the collection action, 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, pursuant to this paragraph rescinds this Agreement, Do waives and agrees not to plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any civil or administrative claims that (a) are filed by the United States within 120 calendar days of written notification to Do that this Agreement has been rescinded, and (b) relate to the Covered Conduct, except to the extent these defenses were available on the Effective Date of this Agreement.

9. Do waives and shall not assert any defenses Do 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. Do 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 Do 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. Do fully and finally releases the Relator from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Do 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. Relator agrees to refrain from making any derogatory comment in any format, whether written or oral, to the press or any individual or entity regarding Do, his business, executives, employees, or customers, or the relationship between the Parties. Do agrees to refrain from making any derogatory comments in any format, whether written or oral, to the press or any individual or entity regarding Relator.

12. The 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 Do (individually, or by, through, or on behalf of Value Pharmacy) agrees not to resubmit to any

Medicare contractor or any state payer any previously denied claims related to the Covered Conduct, agree not to appeal any such denials of claims, and agree to withdraw any such pending appeals.

13. Do (individually, and by, through, or on behalf of Value Pharmacy) 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 Do or Value Pharmacy, or 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) Do's (individually, and by, through, or on behalf of Value Pharmacy) 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 Do makes to the United States pursuant to this Agreement and any payments that Do 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 Do and Value Pharmacy, and Do (individually, or by, through, or on behalf of Value Pharmacy) 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 Do or Value Pharmacy, or its subsidiaries, or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Do (individually, and by, through, or on behalf of Value Pharmacy) 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 Do or Value Pharmacy or 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. Do (individually,

and by, through, or on behalf Value Pharmacy) agrees that the United States, at a minimum, shall be entitled to recoup from Do or Value Pharmacy 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 Do or Value Pharmacy, or any of its subsidiaries or affiliates, on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on Do or Value Pharmacy, or any of their 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 Do's and Value Pharmacy'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. Do (individually, and by, through, or on behalf of Value Pharmacy) 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.

16. The Settlement Amount represents the amount the United States is willing to accept in compromise of its civil claims arising from the Covered Conduct due solely to Do's financial condition as reflected in the Financial Disclosures referenced in Paragraph 8.

a. In the event that Do fails to pay the Settlement Amount as provided in the payment schedule set forth in Paragraph 1 above, Do shall be in Default of his payment obligations ("Default"). The United States will provide a written Notice of Default, and Do shall have an opportunity to cure such Default within seven (7) 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 the attorney representing Do who signs this agreement,² or to such other representative as Do shall designate in advance in writing.³ If Do fails to cure the Default within seven (7) 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

² Do agrees that notice to his counsel is sufficient if it is provided by email and United States Postal Service, Certified Mail (to the email address & mailing address listed in the signature block).

³ Do agrees that, if he elects to provide alternate contact information, he shall do so in writing. Any such writing shall be submitted to the United States Attorney's Office, Attn: Health Care Fraud Unit, 970 Broad Street, Newark, NJ 07102. Such notice shall be sent via U.S. Postal Service, Certified Mail and shall be accompanied by a copy of this Settlement Agreement.

the 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, Do 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 Do for the claims that would otherwise be covered by the releases provided in Paragraph 3 above, with any recovery reduced by the amount of any payments previously made by Do 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 Do or Value Pharmacy and/or their 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, Do 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, Do 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 Do 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 Effective Date of the Agreement. Do 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 Do and Value Pharmacy from participating in all Federal health care programs until Do pays the Settlement Amount, with interest, as set forth above (Exclusion for Default). OIG-HHS will provide written notice of any such exclusion to Do. Do 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, Do wishes to apply for reinstatement, he must submit a written request for reinstatement to OIG-HHS in accordance with the provisions of 42 C.F.R. §§ 1001.3001-3005. Do 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, Do and Relator acknowledge the following:

a. Do has reviewed his financial situation and warrants that he is 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 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 Do, 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 Do 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 Do'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 Settlement Amount is paid in full, Do 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 Do's debts, or to adjudicate Do as bankrupt or insolvent; or seeking appointment of a receiver, trustee, custodian, or other similar official for Do or for all or any substantial part of Do'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 Do for the claims that would otherwise be covered by the releases provided in Paragraph 4 above;

(ii) the United States has an undisputed, noncontingent, and liquidated allowed claim against Do in the amount of \$22,577,604, 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 Do, a receiver, trustee, custodian, or other similar official for Do;

(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 2 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. Do agrees that any civil and/or administrative claim, action, or proceeding brought by the United States under Paragraph 17(e), above, 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. Do 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). Do 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 Do that the releases have been rescinded pursuant to this paragraph, except to the extent such defenses were available on the Effective Date of this Agreement.

18. Upon receipt of the first installment payment described in Paragraph 1, above, the United States and Relator shall promptly sign and file in the Civil Action a Joint Stipulation of Dismissal as to Value Pharmacy pursuant to Rule 41(a)(1).

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

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

21. 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 New Jersey. 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.

22. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties. Forbearance by the United States from pursuing any remedy or relief available to it under this Agreement shall not constitute a waiver of rights under this Agreement.

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

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

25. This Agreement is binding on Do's successors, transferees, heirs, and assigns.

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

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

28. 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: 9/22/25

BY: 

DAVID V. SIMUNOVICH
Assistant United States Attorney
District of New Jersey
970 Broad Street, Suite 700
Newark, NJ 07102
(973) 645-2700
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DATED: _____

BY: EDWARD WILSON

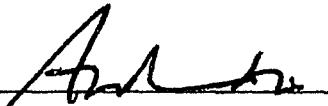
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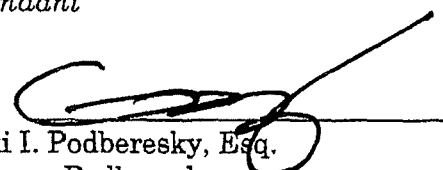
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
U.S. Department of Health and Human Services

ANDREW DO - DEFENDANT

DATED: 09/15/2025

BY: 
Andrew Do
Defendant

DATED: 9/15/25

BY: 
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Andrues Podberesky
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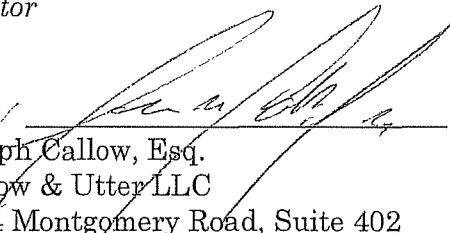
DANIEL TOELLNER - RELATOR

DATED: 9/16/2025

BY: 

Daniel Toellner
Relator

DATED: 2/16/2025

BY: 

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