UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

26-CR-20238-BECERRA/TORRES

Case No. _____

18 U.S.C. § 1349
18 U.S.C. § 1956(h)
18 U.S.C. § 1956(a)(1)(B)(i)
18 U.S.C. § 982(a)(1), (a)(7)

UNITED STATES OF AMERICA

v.

IBRAHIM KHALDOON HILMI,

Defendant.

_____/

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times material to this Indictment:

The Medicare Program

1. The Medicare Program ("Medicare") was a federally funded program that provided free or below-cost health care benefits to certain individuals, primarily the elderly, blind, and disabled. The benefits available under Medicare were governed by federal statutes and regulations. The United States Department of Health and Human Services, through its agency, the Centers for Medicare and Medicaid Services ("CMS"), oversaw and administered Medicare. Individuals who received benefits under Medicare were commonly referred to as "beneficiaries."

2. Medicare was subdivided into multiple program "parts." Medicare Part A covered items and services provided by hospitals, skilled nursing facilities, hospices, and home health agencies. Medicare Part B covered physician services and outpatient care, including an

individual's access to durable medical equipment ("DME"), such as orthotic braces and continuous glucose monitors, and wound dressings. Medicare Part C provided beneficiaries with the option to receive their Medicare Parts A and B benefits through Medicare Advantage Organizations ("MAOs"). Health care providers that provided and supplied items and services to beneficiaries, whether under Medicare Part A, B, or C, were referred to as "providers."

3. DME suppliers enrolled in Medicare Part B were required to disclose to Medicare any individual or organization with an ownership interest in, partnership interest in, or managing control of the DME supplier. This included: (a) all individuals and organizations with five percent or more of an ownership stake, either direct or indirect, in the DME supplier; (b) all individuals or organizations with a partnership interest in the DME supplier, regardless of the partner's percentage of ownership; (c) all organizations with "managing control" of the DME supplier; and (d) all "managing employees." Providers that underwent a change in ownership were required to update ownership and management information with Medicare.

4. Medicare would pay for items and services, including DME and wound dressings, only if they were medically necessary, eligible for reimbursement, and provided as represented. MAOs were required to provide beneficiaries with the same items and services offered under other Medicare parts and were bound by the same coverage criteria.

5. Medicare supplemental insurance, also known as Medigap, was sold by private health insurance companies ("Medicare Supplemental Insurers") and helped fill "gaps" in Medicare coverage. Medigap plans could help pay some of the remaining health care costs not covered by Medicare, such as copayments, coinsurance, and deductibles. For DME claims, a Medigap plan generally covered approximately 20% of the claim amount. Medicare Supplemental

Insurers were contractually obligated to reimburse claims that had been processed by Medicare, even if Medicare subsequently suspended payment of those claims.

6. Medicare Part B, Medicare Part C, and Medigap (collectively, "Medicare"), were "health care benefit program[s]," as defined by Title 18, United States Code, Section 24(b).

The Federal Employees Health Benefits Program

7. The Federal Employees Health Benefits Program ("FEHBP") was a federally funded health benefit program for federal employees, retirees, and their eligible spouses and dependent children. The U.S. Office of Personnel Management ("OPM") administered the FEHBP. Payroll offices from all federal agencies collected health insurance premiums and forwarded the money to OPM's revolving trust account maintained at the U.S. Treasury. OPM contracted with numerous commercial health insurers. These insurers processed and paid health care claims on behalf of the FEHBP. OPM reimbursed the contracted health insurers for 100% of the health care claims they paid, and 100% of their administrative expenses, plus a negotiated service charge. The FEHBP plans managed by commercial insurers covered DME and wound dressings in accordance with the terms of their plans, including a requirement that such items be medically necessary and actually provided.

8. The FEHBP was a "health care benefit program," as defined by Title 18, United States Code, Section 24(b).

The Medicaid Program

9. The Florida Medicaid Program ("Medicaid") was a partnership between the State of Florida and the federal government that provided health care benefits to certain low-income individuals and families in Florida. The benefits under Medicaid were governed by federal and state statutes and regulations. Medicaid was administered by CMS and the State of Florida's

Agency for Health Care Administration. Individuals who received benefits under Medicaid were commonly referred to as Medicaid "recipients."

10. Medicaid reimbursed DME providers and other health care providers for items and services rendered to recipients, including DME and wound dressings. To receive payment from Medicaid, providers submitted or caused the submission of claims to Medicaid, either directly or through a Medicaid Managed Care Organization ("MCO"). Medicaid covered the provision of DME and wound dressings to recipients if such items were medically necessary and actually provided.

11. Medicaid was funded with both federal and state money, and was a "health care benefit program," as defined by Title 18, United States Code, Section 24(b).

Commercial Insurance

12. Insurance coverage for DME and wound dressings was also available through commercial insurance companies ("Commercial Insurers"). Commercial Insurers covered costs of DME and wound dressings in accordance with the terms of their policies and state and federal law, including that such items and services be medically necessary and actually provided.

13. Commercial Insurers were "health care benefit program[s]," as defined by Title 18, United States Code, Section 24(b).

The Defendant and Related Entities

14. **IBRAHIM KHALDOON HILMI** was a resident of Miami-Dade County, Florida. From in or around December 2024 through in or around January 2025, **HILMI** was listed with the Florida Department of State as the sole officer and director of ABRH Care, Inc. ("ABRH"). From in or around December 2024 through the present, **HILMI** was listed with the Florida Department of State as the sole authorized member of Sunshine Senior Solutions, LLC ("Sunshine Senior").

15. ABRH was a DME supplier incorporated under the laws of Florida with its principal place of business in Miami-Dade County, Florida.

16. Sunshine Senior was a DME supplier formed under the laws of Florida with its principal place of business in Palm Beach County, Florida. Sunshine Senior maintained an account ending in 3754 at Bank 1 (the "Sunshine Senior Account").

17. Foreign Entity 1 was a private company located in Hong Kong.

18. Irakli Nakashidze, a Georgian citizen residing in Miami-Dade County, Florida, was listed with the Florida Department of State as the sole officer, director, and president of ABRH from in or around January 2025 through the present.

19. Nika Machutadze, a Russian citizen residing in New York, was listed with the Florida Department of State as the sole authorized member of Sunshine Senior from in or around November 2024 through in or around December 2024.

20. Co-Conspirator 1, a Georgian citizen residing in an unknown place, was listed with the Florida Department of State as an authorized member of Sunshine Senior from in or around August 2024 through in or around November 2024. With Co-Conspirator 2, Co-Conspirator 1 facilitated Nika Machutadze's purchase of Sunshine Senior.

21. Co-Conspirator 2 was an unknown individual operating under an alias and residing in an unknown place. With Co-Conspirator 1, Co-Conspirator 2 facilitated Nika Machutadze's purchase of Sunshine Senior.

COUNT 1
Health Care Fraud and Wire Fraud Conspiracy
(18 U.S.C. § 1349)

1. The General Allegations section of this Indictment is re-alleged and incorporated by reference as though fully set forth herein.

2. From in or around August 2024, and continuing through in or around November 2025, in Miami-Dade and Palm Beach Counties, in the Southern District of Florida, and elsewhere, the defendant,

IBRAHIM KHALDOON HILMI,

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly combine, conspire, confederate, and agree with Nika Machutadze, Irakli Nakashidze, Co-Conspirator 1, Co-Conspirator 2, and others known and unknown to the Grand Jury, to commit certain offenses against the United States, that is:

a. to knowingly and willfully execute a scheme and artifice to defraud health care benefit programs affecting commerce, as defined in Title 18, United States Code, Section 24(b), that is, Medicare, the FEHBP, Medicaid, and Commercial Insurers, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, said health care benefit programs, in connection with the delivery of and payment for health care benefits, items, and services, in violation of Title 18, United States Code, Section 1347; and

b. to knowingly and with the intent to defraud, devise and intend to devise a scheme and artifice to defraud, and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, knowing that the pretenses, representations, and promises were false and fraudulent when made, and for the purpose of executing the scheme and artifice, did knowingly transmit and cause to be transmitted by means of wire communication in interstate and foreign commerce, certain writings, signs, signals, pictures, and sounds, in violation of Title 18, United States Code, Section 1343.

Purpose of the Conspiracy

3. It was a purpose of the conspiracy for the defendant and his co-conspirators to unlawfully enrich themselves by, among other things: (a) acquiring DME suppliers and listing them with the Florida Department of State under the names of the defendant, Nika Machutadze, and Irakli Nakashidze to conceal the management and ownership interests of other co-conspirators; (b) establishing storefronts for ABRH and Sunshine Senior and providing false information about the operations of ABRH and Sunshine Senior to banks to make it appear that ABRH and Sunshine Senior were legitimate DME suppliers, when in fact they were shell companies that existed for the sole purpose of defrauding insurers and funneling insurance reimbursements to foreign actors overseas; (c) submitting and causing the submission of false and fraudulent claims to Medicare, the FEHBP, Medicaid, and Commercial Insurers for DME and wound dressings that were medically unnecessary and never provided; (d) concealing the submission of false and fraudulent claims to Medicare, the FEHBP, Medicaid, and Commercial Insurers; and (e) diverting fraud proceeds for their personal use and benefit, the use and benefit of others, and to further the fraud.

Manner and Means of the Conspiracy

The manner and means by which the defendant and his co-conspirators sought to accomplish the objects and purpose of the conspiracy included, among others, the following:

4. **IBRAHIM KHALDOON HILMI** and his co-conspirators acquired control of ABRH and Sunshine Senior through a series of ownership transfers designed to conceal the identities and involvement of co-conspirators located abroad.

5. **IBRAHIM KHALDOON HILMI** and others concealed and disguised **HILMI's** involvement and his co-conspirators' involvement from Medicare, including by not filing a change of ownership form with Medicare reflecting his and other co-conspirators' ownership and

management roles in Sunshine Senior, which had been enrolled by a prior owner as a DME supplier with Medicare. By failing to submit the required change of ownership form, **HILMI** caused Sunshine Senior's prior owner to remain the sole listed owner on Medicare enrollment documents.

6. **IBRAHIM KHALDOON HILMI** and Irakli Nakashidze operated, and enabled their co-conspirators to operate, ABRH and Sunshine Senior as shell companies that existed for the sole purpose of fraudulently billing Medicare, the FEHBP, Medicaid, and Commercial Insurers for DME and wound dressings. Despite **HILMI** and Nakashidze controlling the bank accounts for Sunshine Senior and ABRH, respectively, they never purchased any DME or wound dressing supplies to provide to their purported customers. Nonetheless, **HILMI** and Nakashidze permitted foreign actors to use these companies to submit tens of thousands of claims seeking billions of dollars in reimbursement from numerous public and private insurers for DME and wound dressings that never existed. These claims were submitted on behalf of beneficiaries who did not request or need these items and whose identities and insurance information were stolen. The claims were submitted on behalf of referring medical providers who did not actually prescribe the DME or wound dressings and whose identities were likewise stolen to enable the fraudulent billing. These beneficiaries and medical providers often had no knowledge that their personal information was used to support fraudulent claims until well after the false claims had been submitted, such as when they received explanations of benefits from their insurers.

7. Within the first two weeks of **IBRAHIM KHALDOON HILMI** listing himself with the Florida Department of State as Sunshine Senior's sole authorized member, foreign co-conspirators whose identities **HILMI** concealed submitted thousands of fraudulent claims to Medicare Part B seeking millions of dollars in payments.

8. **IBRAHIM KHALDOON HILMI** and Irakli Nakashidze established and acquired bank accounts held in the name of Sunshine Senior and ABRH, respectively, with at least nine banks for the purpose of receiving reimbursements from Medicare, the FEHBP, Medicaid, and Commercial Insurers for DME and wound dressings that were medically unnecessary and never provided. In doing so, **HILMI** and Nakashidze falsely represented to banks that they solely controlled and operated Sunshine Senior and ABRH, respectively, to conceal the management and ownership roles of co-conspirators, including co-conspirators located abroad. **HILMI** and Nakashidze also falsely represented to banks that Sunshine Senior and ABRH provided medical equipment to customers.

9. **IBRAHIM KHALDOON HILMI** and others maintained corporate storefronts for ABRH and Sunshine Senior, which provided no services to customers and served no legitimate business purpose. Rather, the offices functioned only as a repository for incoming checks and other mail from Medicare, the FEHBP, Medicaid, and Commercial Insurers, and to make it appear to banks and insurers that the companies were legitimate and operational.

10. **IBRAHIM KHALDOON HILMI**, Irakli Nakashidze, and others deposited and caused the deposit of millions of dollars in health care reimbursements—often tens to hundreds of thousands of dollars in a single day—into bank accounts for ABRH and Sunshine Senior.

11. **IBRAHIM KHALDOON HILMI**, Irakli Nakashidze, and other co-conspirators transferred and caused the transfer of millions of dollars in health care reimbursements from the bank accounts for ABRH and Sunshine Senior to accounts held in the name of shell companies located abroad, including in Hong Kong, China, and Indonesia. These transfers occurred within days or weeks of the proceeds entering the ABRH and Sunshine Senior accounts, often after transfers between multiple ABRH or Sunshine Senior accounts that further disguised the origin of

the funds and impeded insurers' ability to stop or reverse deposits. The vast majority of all health care reimbursements received by ABRH and Sunshine Senior during the conspiracy period were funneled by **HILMI** and Nakashidze to foreign shell companies.

12. **IBRAHIM KHALDOON HILMI** and his co-conspirators falsely represented to banks that international wire transfers from the ABRH and Sunshine Senior accounts were for purchases of medical equipment when, in reality, they knew these transfers were a means to launder the fraud proceeds and funnel them to co-conspirators located abroad.

13. Shortly after numerous negative reviews alleging that Sunshine Senior was committing health care fraud were posted publicly online, **IBRAHIM KHALDOON HILMI** fled the United States to facilitate the scheme abroad, including by continuing to transact in Sunshine Senior bank accounts, enabling other co-conspirators to transact in Sunshine Senior bank accounts, and paying ABRH's office lease.

14. From in or around November 2024 through in or around September 2025, Sunshine Senior submitted at least $3.34 billion in false and fraudulent claims to Medicare, the FEHBP, Medicaid, and Commercial Insurers for DME and wound dressings that were medically unnecessary and not provided. Of this, at least $1.78 billion was processed as paid by these insurers, with nearly the entirety of that amount held in suspension by Medicare Part B. Despite this suspension, Sunshine Senior continued to bill and collect payments from Medicare Supplemental Insurers, which were contractually obligated to pay a portion of the crossover claims submitted to Medicare. At least approximately $3.5 million in reimbursements on these false and fraudulent claims were deposited into Sunshine Senior's bank accounts.

15. From in or around February 2025 through in or around May 2025, ABRH submitted at least $420 million in false and fraudulent claims to MAOs, the FEHBP, Medicaid, and

Commercial Insurers for DME and wound dressings that were medically unnecessary and not provided. Of this, at least $4.6 million was processed as paid by these insurers. At least approximately $2.2 million in reimbursements on these false and fraudulent claims were deposited into ABRH's bank accounts.

16. **IBRAHIM KHALDOON HILMI** and his co-conspirators used the fraud proceeds to benefit themselves and others, and to further the conspiracy.

All in violation of Title 18, United States Code, Section 1349.

COUNT 2
Money Laundering Conspiracy
(18 U.S.C. § 1956(h))

1. The General Allegations section of this Indictment is re-alleged and incorporated by reference as though fully set forth herein.

2. From in or around August 2024, and continuing through in or around November 2025, in Miami-Dade and Palm Beach Counties, in the Southern District of Florida, and elsewhere, the defendant,

IBRAHIM KHALDOON HILMI,

did knowingly and voluntarily combine, conspire, confederate, and agree with Irakli Nakashidze, Nika Machutadze, Co-Conspirator 1, Co-Conspirator 2, and others known and unknown to the Grand Jury, to commit offenses under Title 18, United States Code, Sections 1956 and 1957, as follows:

a. to knowingly conduct a financial transaction affecting interstate and foreign commerce, which financial transaction involved the proceeds of specified unlawful activity, knowing that the property involved in the financial transaction represented the proceeds of some form of unlawful activity, and knowing that the transaction

was designed, in whole and in part, to conceal and disguise the nature, location, source, ownership, and control of the proceeds of specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i); and

b. to knowingly engage in a monetary transaction affecting interstate and foreign commerce, by, through, and to a financial institution, in criminally derived property of a value greater than $10,000, such property having been derived from a specified unlawful activity, and knowing that the property involved in the financial transaction represented the proceeds of some form of unlawful activity, in violation of Title 18, United States Code, Section 1957.

It is further alleged that the specified unlawful activity is health care fraud, in violation of Title 18, United States Code, Section 1347, wire fraud, in violation of Title 18, United States Code, Section 1343, and conspiracy to commit health care and wire fraud, in violation of Title 18, United States Code, Section 1349.

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

COUNTS 3–4
Money Laundering
(18 U.S.C. § 1956(a)(1)(B)(i))

1. Paragraphs 1–14 and 16–17 of the General Allegations section of this Indictment are re-alleged and incorporated by reference as though fully set forth herein.

2. On or about the dates set forth as to each count below, in Palm Beach County, in the Southern District of Florida, and elsewhere, the defendant, **IBRAHIM KHALDOON HILMI**, did knowingly conduct and attempt to conduct a financial transaction affecting interstate and foreign commerce, which financial transaction involved the proceeds of specified unlawful activity, knowing that the property involved in the financial transaction represented the proceeds

of some form of unlawful activity, and knowing the transaction was designed in whole or in part to conceal or disguise the nature, location, source, ownership, and control of the proceeds of specified unlawful activity, as more particularly described in each count below:

Count	Approximate Date of Transaction	Description of Monetary Transaction
3	02/21/2025	Wire transfer of approximately $56,089 from the Sunshine Senior Account to Foreign Entity 1
4	03/17/2025	Wire transfer of approximately $61,001 from the Sunshine Senior Account to Foreign Entity 1

It is further alleged that the specified unlawful activity is health care fraud, in violation of Title 18, United States Code, Section 1347, wire fraud, in violation of Title 18, United States Code, Section 1343, and conspiracy to commit health care fraud and wire fraud, in violation of Title 18, United States Code, Section 1349.

In violation of Title 18, United States Code, Sections 1956(a)(1)(B)(i) and 2.

FORFEITURE ALLEGATIONS
(18 U.S.C. §§ 982(a)(1), 982(a)(7))

1. The allegations of this Indictment are hereby re-alleged and by this reference fully incorporated herein for the purpose of alleging criminal forfeiture to the United States of America of certain property in which the defendant, **IBRAHIM KHALDOON HILMI**, has an interest.

2. Upon conviction of a violation, or conspiracy to commit a violation, of Title 18, United States Code, Sections 1343 or 1347, as alleged in this Indictment, the defendant, **IBRAHIM KHALDOON HILMI**, shall forfeit to the United States any property, real or personal,

that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense, pursuant to Title 18, United States Code, Section 982(a)(7).

3. Upon conviction of a violation of Title 18, United States Code, Sections 1956 or 1957, as alleged in this Indictment, the defendant, **IBRAHIM KHALDOON HILMI**, shall forfeit to the United States any property, real or personal, involved in such offense and any property traceable to such property, pursuant to Title 18, United States Code, Section 982(a)(1),

All pursuant to Title 18, United States Code, Sections 982(a)(1) and 982(a)(7), and the procedures set forth at Title 21, United States Code, Section 853, as made applicable by Title 18, United States Code, Section 982(b).

A TRUE BILL

[redacted]

FOREPERSON

JASON A. REDING QUIÑONES
UNITED STATES ATTORNEY
SOUTHERN DISTRICT OF FLORIDA

LORINDA LARYEA, CHIEF
CRIMINAL DIVISION, FRAUD SECTION
U.S. DEPARTMENT OF JUSTICE

FOR

CLAIRE M. HORRELL
TRIAL ATTORNEY
CRIMINAL DIVISION, FRAUD SECTION
U.S. DEPARTMENT OF JUSTICE