

### 38A Entire spreadsheet belonged to another Clinic!

*CLOSING ARGUMENT BY MR. DELAHUNTY (page 78 of Closing)*

AND WHAT'S INTERESTING ABOUT BLUE SHIELD AND ANTHEM IS WHEN YOU LOOK AT THEIR PAYMENTS, IT'S THESE TWO AS INSURERS THAT ARE SORT OF ALWAYS BEING BILLED AS IF CARE HAD BEEN PROVIDED BY KRD. I MEAN, WE CAN LOOK AT THESE SPREADSHEETS JUST BRIEFLY HERE.

CAN WE LOOK AT 38A, PLEASE. AND IF WE GO DOWN TO THE, LIKE, 2011, THE PROVIDER NAME AND KIND OF GO DOWN TO, LIKE, 2011 OR SO, OR JUST SCROLL DOWN. WE CAN JUST SCROLL DOWN WITHOUT CHANGING IT.

LOOK AT THAT. IT'S ALL EDWARD DEWEES.

CAN WE KEEP GOING?

THIS IS FAMILY MEDICAL HERE, CAMPBELL, AND THEN DR. EDWARD DEWEES.

CAN WE KEEP GOING?

OVERWHELMINGLY EDWARD DEWEES.

SO THAT'S WHAT THE CLAIMS SAY ON THEM, AND WE'LL COME BACK TO THE SIGNIFICANCE THAT THE CLAIMS SAY THAT.

## Spreadsheet as evidence in each count

### Count 2

Count 2 from indictment:

|     |            |      |                     |            |            |
|-----|------------|------|---------------------|------------|------------|
| TWO | 06/28/2012 | S.S. | AnthemBlue<br>Cross | 06/17/2013 | \$1,454.14 |
|-----|------------|------|---------------------|------------|------------|

**CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)**

CAN WE TOGGLE, PLEASE, TO THE COMPUTER, PLEASE?

CAN WE GO TO EXHIBIT 33-313?

AND THERE'S THE CLAIM RIGHT THERE, 6-28-2012. THIS IS ALSO CORROBORATED IN EXHIBIT 38B, WHICH IS WHAT HAS BEEN CALLED THE SOURCE SPREADSHEET. AT ROW 6045, IT SHOWS THE SAME INFORMATION.

TOGGLE ACROSS.

THERE'S THE 6 -28, THERE'S THE -- IT'S CLAIMED AS EDWARD DEWEES. PLEASE MAKE A NOTE OF THAT, THAT THAT'S WHO IS CLAIMED AS PROVIDING THE CARE.

CAN WE JUST KEEP GOING ACROSS TO CONFIRM IT'S MS. SONI?

AND THERE'S MS. SONI THERE.


SO THE SPREADSHEET MATCHES THE EOB, AND THE SPREADSHEET INDICATES THAT DR. DEWEES WAS CLAIMED AS THE DOCTOR PROVIDING IT. BUT DR. DEWEES WAS LONG GONE. THAT'S FALSE. THAT CLAIM IS FALSE FOR THAT REASON.

#### Spreadsheet 38B Row 6045:

|      |                      |       |            |           |           |           |
|------|----------------------|-------|------------|-----------|-----------|-----------|
| 6041 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6042 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6043 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6044 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6045 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6046 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6047 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |
| 6048 | DEWEES III, EDWARD C | 95070 | 1255520847 | 942443757 | 942443757 | 942443757 |

The spreadsheet row that the Billing Provider ID and Tax ID is of KR. The Service provider ID is of Dr. Ganesh. However, the provider name appears as DEWEES III, EDWARD C.

#### NPI Lookup Results — for “1255520847” (Nationwide)

| NPI number   | Name          | Credentials | City / State | Taxonomy                   |
|--|---------------|-------------|--------------|----------------------------|
|  1255520847 | GANESH MD INC |             | SARATOGA, CA | 261Q00000X - Clinic/Center |

### Count 3

Count 3 from indictment:

|       |            |      |            |            |          |
|-------|------------|------|------------|------------|----------|
| THREE | 03/05/2012 | M.K. | BlueShield | 04/19/2013 | \$432.16 |
|-------|------------|------|------------|------------|----------|

**CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)**

IF WE CAN GO NOW TO 39A, ROW 815, PLEASE.

AND THERE AGAIN, DR. DEWEES. THIS CLAIM WAS SUBMITTED FOR MARCH 5TH, 2012 CARE, BUT IT CLAIMS DR. DEWEES IS THE ONE THAT PROVIDED IT. THAT CLAIM IS FALSE.

CAN WE NOW -- NOW LET'S LOOK AT -- I'LL GO THROUGH

THESE -- I'LL DO ALL THREE OF THESE AT THE SAME TIME.

IF WE CAN TOGGLE, PLEASE.

### 39A Row 815

| Blue Shield of California Claims Data<br>Kuhlman Riley Dewees MD Inc<br>Billing Tax ID = 942443757 |                             |                      |                      |                 |                               |                            |                             |                        |
|--|-----------------------------|----------------------|----------------------|-----------------|-------------------------------|----------------------------|-----------------------------|------------------------|
| Claim Number   | Billing Prov Name           | Claim Prov Address 1 | Claim Prov Address 2 | Claim Prov City | Billing Prov Submitted Tax ID | Billing Prov Submitted NPI | Attend Prov Name            | Claim Last Adjust Date |
| 027131050269700  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | XXX                        | DEWEES EDWARD               | 4/17/2013              |
| 026120695541700  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | XXX                        | KUHLMAN RILEY DEWEES MD INC | 3/9/2012               |
| 026131014350700  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | XXX                        | KUHLMAN RILEY DEWEES MD INC | 4/12/2013              |
| 026130864631500  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | XXX                        | PERINATAL DIAGNOSTIC CENTER | 3/28/2013              |
| 026120695497700  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | 1255520847                 | KUHLMAN RILEY DEWEES MD INC | 3/9/2012               |
| 026120753618300  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | 1972688935                 | KUHLMAN RILEY DEWEES MD INC | 3/19/2012              |
| 026120803690400  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | 1972688935                 | KUHLMAN RILEY DEWEES MD INC | 3/20/2012              |
| 026131005290500  | KUHLMAN RILEY DEWEES MD INC |                      | 18805 COX AVE 160    | SARATOGA        | 942443757                     | XXX                        | KUHLMAN RILEY DEWEES MD INC | 4/11/2013              |

The spreadsheet row that the Billing Provider ID and Tax ID is of KR. However, the provider name was edited as DEWEES III, EDWARD C.

## Count 4

Count 4 from indictment:

|      |            |      |       |            |            |
|------|------------|------|-------|------------|------------|
| FOUR | 12/30/2012 | M.H. | Cigna | 07/08/2013 | \$1,000.00 |
|------|------------|------|-------|------------|------------|

***CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)***

*CAN WE GO TO PAGE 40, EXHIBIT 40A, 5717?*

*SO FOR MS. HABIBI, IT'S ROW 5715.*

*CAN WE SCROLL ACROSS, PLEASE, TO THE DATE?*

*THERE. RIGHT THERE. 12-30-2012, 99215. AGAIN, YOU'VE HEARD TESTIMONY ABOUT THE USE OF THESE CODES.*

*THAT DAY ALSO FALLS ON A WEEKEND. THAT'S CONFIRMED AT EXHIBIT 153-7, PAGE 7. OH, WELL, IF WE SKIP FORWARD TO DECEMBER 2012, OR BACKWARDS. THERE IT IS. THERE'S THE -- IT'S A SUNDAY. THE 30TH IS A SUNDAY.*

*I'D ALSO, JUST TO SAVE TIME IN THE FUTURE, IF YOU WOULDN'T MIND REMEMBERING THAT THE 29TH IS ALSO A SATURDAY, BECAUSE THAT DAY IS CLAIMED -- THAT CLAIM IS ALSO CHARGED IN A LATER COUNT.*

*SO THAT CLAIM IS FALSE. NO ONE WAS THERE THAT DAY. THE USE OF THAT CPT CODE IS INAPPROPRIATE.*

### 40A Row 5715

|      | Q             | T      | U           | AB       | AC            | AN           | AO            | AP              | AQ          | AR     | AS        | AT     |            |    |             |
|------|---------------|--------|-------------|----------|---------------|--------------|---------------|-----------------|-------------|--------|-----------|--------|------------|----|-------------|
| 1    | Subscriber FI | Member | Last Member | Firs     | First Service | Last Service | Charge Amount | Eligible Charge | Paid Amount | Reason | Not Claim | Receiv | Claim Paid | Di | Remark Code |
| 5713 | JAVAD         | HABIBI | MASTANEH    | 12/30/12 | 12/30/12      | -200         | 0             | 0               | DN          | 4/1/13 | 5/4/13    | 421    |            |    |             |
| 5714 | JAVAD         | HABIBI | MASTANEH    | 12/30/12 | 12/30/12      | 200          | 0             | 0               | DN          | 4/1/13 | 4/5/13    | 421    |            |    |             |
| 5715 | JAVAD         | HABIBI | MASTANEH    | 12/30/12 | 12/30/12      | 200          | 138.88        | 138.88          | PD          | 4/1/13 | 5/4/13    | 248    |            |    |             |

There are two rows above row 5715 with one that indicate a charge amount of -\$200 for the same service date.

## Count 5

Count 5 from indictment:

|      |            |      |                  |            |            |
|------|------------|------|------------------|------------|------------|
| FIVE | 02/17/2014 | A.D. | UnitedHealthcare | 0512012014 | \$4,744.15 |
|------|------------|------|------------------|------------|------------|

### ***CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)***

COUNT FIVE WAS ANN DWAN'S CLAIM FOR CARE PROVIDED ON FEBRUARY 17TH, WHICH IS REFLECTED AT 36-101. AND HERE WHAT'S INTERESTING ABOUT THIS EOB IS IT SHOWS A SERIES OF CLAIMS IN MID-FEBRUARY. THIS ONE IS ON 2-17-2014, AND THEN THERE WAS ONE AT 19 AND SO FORTH. REMEMBER, MS. DWAN TESTIFIED TO THIS UNEQUIVOCALLY. SHE WAS OUT OF THE COUNTRY ALMOST THE ENTIRETY OF THAT MONTH IN ENGLAND. SHE WAS NOT SEEN THOSE DAYS. AND YOU ALSO HEARD TESTIMONY IN THE EVIDENCE ABOUT THE USE OF THOSE CODES. I'M NOT GOING TO PUT IT UP THERE, BUT THIS IS ALSO CORROBORATED IN THE SOURCE SPREADSHEETS AT 42G AT ROW 3911.

42g Row 3911

| 1    | TIN       | BILPROVNPI | SRVCPROVNP | PROVFULLNAME      | PROVADDR1             | PROVADDR | PROVZIP | DOS     | BEGDOS   | ENCD     | AMTCHG   | ALLW_AMT | AMTPAID | PAIDDATE | PAT_L_NAM | PAT_F_NAME |
|------|-----------|------------|------------|-------------------|-----------------------|----------|---------|---------|----------|----------|----------|----------|---------|----------|-----------|------------|
| 3911 | 753147871 | 1.973E+09  | 1972697738 | VILASINI M GANESH | 18805 COX AVE STE 160 | 95070    | 2/17/14 | 2/17/14 | \$200.00 | \$152.49 | \$132.49 | 5/13/14  | DWAN    | ANN      |           |            |

The payment amount in the indictment is \$4744.15 and the amount paid in the spreadsheet as \$132.49

Enquiry of all claims submitted during the time period from United Healthcare shows that there were no claims filed during that time.

**Search Claim History**

Search By: Patient Search

Patient Account Number:

Patient Last Name: dwan

Patient First Name: ann

Date of Service From: 2 / 1 / 2014 To: 2 / 28 / 2014

Submission Dates From: / / To: / /

No data returned. Please try a different search.

Count 6

Count 6 from indictment:

|     |            |      |       |            |            |
|-----|------------|------|-------|------------|------------|
| SIX | 09/21/2012 | S.K. | Aetna | 01/02/2013 | \$6,627.61 |
|-----|------------|------|-------|------------|------------|

**CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)**

COUNT SIX IS MS. KAKKAR FOR CLAIM -- FOR CARE, A CLAIM TO HAVE OCCURRED ON 9-21-2012. THIS IS REFLECTED AT EOB 32-649 -- EXCUSE ME -- 657 OF THIS.

THERE'S THE 9-21 CARE. AND WHAT'S INTERESTING THERE IS THAT THAT CARE, THAT CLAIM WAS RECEIVED ON 12-10-2012. CAN WE LOOK, PLEASE, AT SOURCE SPREADSHEET 15B? OH, SORRY. CAN WE GO BACK?

OKAY. IF YOU'LL NOTE HERE, CLAIMS ON THE 21ST, THE 19TH, THE 14TH, ALL SUBMITTED ON 12-10. IF WE GO TO THE NEXT PAGE,

THERE'S ONE MORE.

GO TO THE NEXT PAGE. WELL, I THINK IT ACTUALLY WAS PAGE 8. SORRY. SO BACK TWO PAGES, PLEASE.

AND 12-10 AGAIN ON 9-15. SO REMEMBER THESE DATES, 14TH, 17TH, 19TH, 21ST, SUBMITTED ON DECEMBER 10TH, 2012.

SO IF WE LOOK, PLEASE, AT 15B -- AND CAN WE SORT THIS, PLEASE, FOR ONLY CLAIMS SUBMITTED ON DECEMBER 10TH, 2012? IT SHOULD BE -- OKAY.

LOOK AT THIS. LOOK AT THIS. THESE CLAIMS ARE ALL SUBMITTED ON THE 10TH FOR A VARIETY OF PATIENTS, AND EACH ONE OF THESE PATIENTS IS BILLED THAT SAME PATTERN OF DAYS, 14TH, 17TH, 19TH, AND 21ST. HOW DOES THAT HAPPEN WITHOUT DELIBERATE INTENT?

HOW DOES THE PERSON SUBMITTING THAT CLAIM NOT KNOW THAT THEY'RE ALL FALSE? THAT IS REMARKABLE.

YOU'RE GOING TO -- THE ONLY WAY THAT'S NOT FALSE IS IF THIS GROUP OF PATIENTS WAS REMARKABLY SEEN FOUR TIMES AT THE SAME TIMES AT ONE WEEK.

YOU'VE HEARD MS. KAKKAR TESTIFY ALSO THAT SHE WASN'T SEEN THOSE FOUR DAYS. FOUR TIMES IN SEVEN DAYS, SHE DOESN'T RECALL GOING THERE THAT OFTEN.



15B Rows 3289-3292 SUBMITTED ON DECEMBER 10TH, 2012

| MEMBER_ID | LAST_NM   | FIRST_NM | SERVICE_DT | THRU_DT | RECEIVED_DT | ADJN_DT  | BILLED AMT | PAID AMT | TAX ID   | PROVIDER_NAME                    | CHECK_NO | PRV_ADDR1              | PRV_ADDR2 |
|-----------|-----------|----------|------------|---------|-------------|----------|------------|----------|----------|----------------------------------|----------|------------------------|-----------|
| 3267      | 3.427E+19 | KAKKAR   | SARINI     | 7/20/12 | 7/20/12     | 8/24/12  | 8/24/12    | \$50.00  | \$10.33  | 753147871 Vilasini M. Ganesh     | 4533638  | 18805 Cox A/ Suite 160 |           |
| 3268      | 3.427E+19 | KAKKAR   | SARINI     | 7/20/12 | 7/20/12     | 8/24/12  | 8/24/12    | \$75.00  | \$23.42  | 753147871 Vilasini M. Ganesh     | 4533638  | 18805 Cox A/ Suite 160 |           |
| 3269      | 3.427E+19 | KAKKAR   | SARINI     | 7/20/12 | 7/20/12     | 8/24/12  | 8/24/12    | \$75.00  | \$29.55  | 753147871 Vilasini M. Ganesh     | 4533638  | 18805 Cox A/ Suite 160 |           |
| 3270      | 3.427E+19 | KAKKAR   | SARINI     | 7/20/12 | 7/20/12     | 8/24/12  | 8/24/12    | \$300.00 | \$203.04 | 753147871 Vilasini M. Ganesh     | 4533638  | 18805 Cox A/ Suite 160 |           |
| 3271      | 3.427E+19 | KAKKAR   | SARINI     | 7/23/12 | 7/23/12     | 12/5/12  | 12/12/12   | \$600.00 | \$0.00   | 753147871 Campbell Medical Group |          | 18805 Cox A/ Suite 110 |           |
| 3272      | 3.427E+19 | KAKKAR   | SARINI     | 7/25/12 | 7/25/12     | 8/24/12  | 8/24/12    | \$300.00 | \$203.04 | 753147871 Vilasini M. Ganesh     | 4533638  | 18805 Cox A/ Suite 160 |           |
| 3273      | 3.427E+19 | KAKKAR   | SARINI     | 7/27/12 | 7/27/12     | 10/24/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 5827119  | 18805 Cox A/ Suite 160 |           |
| 3274      | 3.427E+19 | KAKKAR   | SARINI     | 7/28/12 | 7/28/12     | 8/24/12  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 0        | 18805 Cox A/ Suite 160 |           |
| 3275      | 3.427E+19 | KAKKAR   | SARINI     | 7/30/12 | 7/30/12     | 8/24/12  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 4533638  | 18805 Cox A/ Suite 160 |           |
| 3276      | 3.427E+19 | KAKKAR   | SARINI     | 8/21/12 | 8/21/12     | 11/5/12  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 0        | 18805 Cox A/ Suite 160 |           |
| 3277      | 3.427E+19 | KAKKAR   | SARINI     | 8/23/12 | 8/23/12     | 11/5/12  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6107845  | 18805 Cox A/ Suite 160 |           |
| 3278      | 3.427E+19 | KAKKAR   | SARINI     | 8/24/12 | 8/24/12     | 2/28/13  | 3/6/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     |          | 18805 Cox A/ Suite 160 |           |
| 3279      | 3.427E+19 | KAKKAR   | SARINI     | 8/24/12 | 8/24/12     | 2/28/13  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6394561  | 18805 Cox A/ Suite 160 |           |
| 3280      | 3.427E+19 | KAKKAR   | SARINI     | 8/25/12 | 8/25/12     | 11/20/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6394561  | 18805 Cox A/ Suite 160 |           |
| 3281      | 3.427E+19 | KAKKAR   | SARINI     | 8/26/12 | 8/26/12     | 11/20/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 0        | 18805 Cox A/ Suite 160 |           |
| 3282      | 3.427E+19 | KAKKAR   | SARINI     | 8/27/12 | 8/27/12     | 11/20/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 0        | 18805 Cox A/ Suite 160 |           |
| 3283      | 3.427E+19 | KAKKAR   | SARINI     | 8/29/12 | 8/29/12     | 2/28/13  | 3/6/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 0        | 18805 Cox A/ Suite 160 |           |
| 3284      | 3.427E+19 | KAKKAR   | SARINI     | 8/29/12 | 8/29/12     | 2/28/13  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6394561  | 18805 Cox A/ Suite 160 |           |
| 3285      | 3.427E+19 | KAKKAR   | SARINI     | 8/31/12 | 8/31/12     | 11/20/12 | 11/20/12   | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6394561  | 18805 Cox A/ Suite 160 |           |
| 3286      | 3.427E+19 | KAKKAR   | SARINI     | 8/31/12 | 8/31/12     | 2/28/13  | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     |          | 18805 Cox A/ Suite 160 |           |
| 3287      | 3.427E+19 | KAKKAR   | SARINI     | 9/7/12  | 9/7/12      | 3/7/13   | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     |          | 18805 Cox A/ Suite 160 |           |
| 3288      | 3.427E+19 | KAKKAR   | SARINI     | 9/7/12  | 9/7/12      | 3/11/13  | 3/15/13    | \$300.00 | \$0.00   | 753147871 Campbell Medical Group |          | 18805 Cox A/ Suite 110 |           |
| 3289      | 3.427E+19 | KAKKAR   | SARINI     | 9/14/12 | 9/14/12     | 12/10/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6816550  | 18805 Cox A/ Suite 160 |           |
| 3290      | 3.427E+19 | KAKKAR   | SARINI     | 9/17/12 | 9/17/12     | 12/10/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6816550  | 18805 Cox A/ Suite 160 |           |
| 3291      | 3.427E+19 | KAKKAR   | SARINI     | 9/19/12 | 9/19/12     | 12/10/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6816550  | 18805 Cox A/ Suite 160 |           |
| 3292      | 3.427E+19 | KAKKAR   | SARINI     | 9/21/12 | 9/21/12     | 12/10/12 | 4/3/13     | \$0.00   | \$0.00   | 753147871 Vilasini M. Ganesh     | 6816550  | 18805 Cox A/ Suite 160 |           |
| 3293      | 3.427E+19 | KAKKAR   | SARINI     | 9/26/12 | 9/26/12     | 3/11/13  | 3/15/13    | \$300.00 | \$0.00   | 753147871 Campbell Medical Group |          | 18805 Cox A/ Suite 110 |           |

The 4 rows for service dates 14TH, 17TH, 19TH, 21<sup>ST</sup> the Billed amount is zero. Paid amount is also zero. However there is a check number! There are also other rows above with billed amount as zero, paid amount zero and some check numbers for the same.

## Count 7/11

**Count 7 from indictment:**

|       |            |      |                  |                   |   |
|-------|------------|------|------------------|-------------------|---|
| SEVEN | 12/23/2013 | S.S. | AnthemBlue Cross | 99215/<br>xx43757 | Impermissible usage<br>Of TIN associated<br>with another provider;<br>alleged service not<br>performed on<br>12/31/2012 for<br>duration claimed |
|-------|------------|------|------------------|-------------------|---|

**CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)**

COUNT ELEVEN, IS A CLAIM OF CARE THAT WAS PURPORTEDLY PROVIDED ON DECEMBER 31ST, 2012, AND IT WAS SUBMITTED ACTUALLY ON DECEMBER 23RD. YOU CAN CONFIRM THAT IN EXHIBIT 38B, ROW 6800 THROUGH 6803, BUT I WOULD JUST LIKE TO SHOW YOU -- WELL, LET'S LOOK AT EOB 33-92. HERE'S THE -- EXCUSE ME -- THE ACTUAL CLAIM THAT WAS SUBMITTED. WHAT'S INTERESTING ABOUT THIS IS THAT DR. DEWEES IS LISTED AS THE PROVIDER, AND HERE'S HIS NUMBERS. AND THEN DOWN IN THE BOX, THIS BOX INDICATES WHO THE RENDERING PHYSICIAN WAS. IT'S KIND OF HARD TO READ, BUT IF YOU LOOK AT EXHIBIT 143, IT'LL CLEARLY INDICATE WHAT THESE BOXES SHOW. WE CAN CALL IT UP NEXT ACTUALLY. THESE NUMBERS HERE, FOR THE RENDERING PHYSICIAN, MATCH THOSE IDENTIFIED AS DR. DEWEES'S NUMBERS. SO THE CLAIM IS CLAIMING THAT DR. DEWEES SAW MS. SONI. IF YOU LOOK AT 143, THAT'S A LITTLE MORE CLEAR. THAT BOX IS WHERE THE RENDERING PHYSICIAN IS IDENTIFIED. CAN WE TAKE THAT DOWN, PLEASE? DR. DEWEES HAD LEFT THE PRACTICE BY THEN. HE WASN'T -- MS. SONI WASN'T SEEN BY DR. DEWEES. THAT CLAIM IS FALSE. IT'S ALSO FALSE BECAUSE IT USES THE SAME CPT CODES THAT WE TALKED ABOUT EARLIER THAT WERE INAPPROPRIATELY USED.

38B Rows 6800-6803

|      | actuary paid d | CLM_RCVD DT | CLM_LINE_SRVC S | prov name          | SRC BILLG PR | SRC BILLG | CHK DT   | CHK NBR | SRC MBR | SRC MBR | BILLD CHRG AMT | PAID AMT  |
|------|----------------|-------------|-----------------|--------------------|--------------|-----------|----------|---------|---------|---------|----------------|-----------|
| 6800 | 12/23/13       | 12/20/13    | 12/31/12        | DEWEES III, EDWARD | 942443757    | 942443757 | 12/31/88 | UNK     | SUREKHA | SONI    | \$ 300.00      | \$ -      |
| 6801 | 2/6/14         | 12/20/13    | 12/31/12        | DEWEES III, EDWARD | 942443757    | 942443757 | 12/31/88 | UNK     | SUREKHA | SONI    | \$(300.00)     | \$ -      |
| 6802 | 2/6/14         | 12/20/13    | 12/31/12        | DEWEES III, EDWARD | 942443757    | 942443757 | 12/31/88 | UNK     | SUREKHA | SONI    | \$ 300.00      | \$ -      |
| 6803 | 12/23/13       | 12/20/13    | 12/31/12        | DEWEES III, EDWARD | 942443757    | 942443757 | 12/23/13 | 221733  | SUNIL   | SONI    | \$ 300.00      | \$ 125.40 |

The Provider ID and Billing Tax ID is that of KRD. The billed amount is -\$300 here in row 6801.



Count 8/12

Count 8 from indictment:

|       |            |      |            |               |  |
|-------|------------|------|------------|---------------|--|
| EIGHT | 08/10/2013 | M.K. | BlueShield | 99245/xx43757 | Impermissible usage of TIN associated with another provider; alleged service not performed on 06/02/2012 and for duration claimed. |
|-------|------------|------|------------|---------------|--|

**CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)**

COUNT TWELVE IS A MICHAEL KELLEY CLAIM THAT WAS SUBMITTED ON AUGUST 10TH, AND YOU CAN SEE THESE CLAIMS AT EOB 34-804. AND IF WE CAN ZOOM IN THERE, PLEASE.

THERE'S THE TWO CLAIMS, 6-2 AND 8-22 CARE, 99245. WE TALKED ABOUT THE FALSITY OF USING THAT CPT CODE.

BUT ALSO, YOU CAN CONFIRM THAT THIS INFORMATION WAS ACCURATELY TRACKED IN THE SOURCE SPREADSHEET AT 39A, ROW 1089. ACTUALLY, LET'S LOOK AT THAT. CAN WE LOOK AT 39A, ROW 1089?

SO HERE IT IS, AND IF YOU LOOK AT ROW H, THE PROVIDER IS IDENTIFIED AS DR. DEWEES. MICHAEL KELLEY -- KEEP SCROLLING OVER -- THERE'S -- STOP THERE, PLEASE. THERE IT IS, 6-2-2012, 99245, SUBMITTED ON 8-10. IT MATCHES -- AGAIN, THE SOURCE SPREADSHEET MATCHES THE EXPLANATION OF BENEFITS, BUT THIS CONFIRMS THAT WHAT WAS CLAIMED WAS DR. DEWEES SAW MICHAEL KELLEY, AND YOU KNOW HE DIDN'T. YOU KNOW THAT DR. DEWEES WAS LONG GONE BY 2012. THAT CLAIM IS FALSE. AND IT ALSO USES INAPPROPRIATELY THE 99245.

39A Row 1089

| Blue Shield of California Claims Data<br>Kuhlman Riley Dewees MD Inc<br>Billing Tax ID = 942443757 |                   |                             |                            |                               |                            |                  |                  |                   |                    |                    |                     |                      |                        |              |
|--|-------------------|-----------------------------|----------------------------|-------------------------------|----------------------------|------------------|------------------|-------------------|--------------------|--------------------|---------------------|----------------------|------------------------|--------------|
| Claim Number   | Billing Prov Name | Claim Prov Address          | Claim Prov City            | Billing Prov Submitted Tax ID | Billing Prov Submitted NPI | Attend Prov Name | Member Last Name | Member First Name | Claim Receipt Date | First Service Date | Total Billed Amount | Total Allowed Amount | Total Last Paid Amount | Check Number |
| 1089   | 026142314848000   | KUHLMAN RILEY DEWEES MD INC | 18805 COX AVE 110 SARATOGA | 942443757                     | 1255520847                 | DEWEES EDWARD    | KELLEY           | MICHAEL           | 8/10/13            | 8/2/2012           | \$300.00            | \$209.84             | \$189.84               | 049852380    |

The Billing Tax ID is of KRD and the NPI of attending is Dr. Ganesh

**NPI Lookup Results – for “1255520847” (Nationwide)**

| NPI number | Name          | Credentials | City / State | Taxonomy                   |
|------------|---------------|-------------|--------------|----------------------------|
| 1255520847 | GANESH MD INC |             | SARATOGA, CA | 261Q00000X - Clinic/Center |

Count 9/13

**Count 9 from indictment:**

|      |            |      |       |               |  |
|------|------------|------|-------|---------------|--|
| NINE | 03/29/2013 | M.H. | Cigna | 99215/xx47871 | Services not provided on three successive days (12/29/2012, 12/30/2012, and 12/31/2012) for the duration claimed |
|------|------------|------|-------|---------------|--|

***CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)***

IF YOU LOOK AT THE NEXT COUNT, MASTANEH HABIBI IS PURPORTEDLY SEEN -- THIS IS A CLAIM THAT WAS SUBMITTED. IT'S CHARGED AS ON OR ABOUT MARCH 29TH. THE ACTUAL CLAIM, I THINK, BY THE TIME IT WAS RECEIVED AND PROCESSED, WAS APRIL 1ST. SO THE INSURANCE COMPANIES INDICATE IT WAS PROCESSED ON APRIL 1ST.

BUT THERE'S A DEFINITION THAT DEFINES ON OR ABOUT AND IT DOESN'T HAVE TO BE THE EXACT DATE IF YOU LOOK AT THE DEFINITION. THIS IS A DIFFERENCE OF TWO DAYS BETWEEN WHEN THE CLAIM WAS SUBMITTED AND WHEN IT WAS PROCESSED, WHICH IS WHAT WAS REFLECTED BY THE INSURANCE COMPANIES.

AND IF YOU LOOK AT THE EOB AT 33-347 -- I HAVE THE WRONG DATE. CAN WE SCROLL BACK, PLEASE? AGAIN, PLEASE. ACTUALLY, THAT'S -- THAT'S FINE. LET'S GO TO THE SOURCE SPREADSHEET. 40A, ROW 5712.

SO SCROLL OVER, IT'S MASTANEH HABIBI. KEEP SCROLLING TO THE DATES. CARE PURPORTEDLY PROVIDED ON THE 29TH. CAN WE KEEP SCROLLING TO WHEN IT WAS SUBMITTED?

THERE WE GO. THERE'S THE SUBMISSION DATE, APRIL 1ST. OR WHEN IT WAS, YEAH, RECEIVED BY THE INSURANCE COMPANY.

SO WHAT'S FALSE ABOUT THIS CLAIM? IT'S -- YOU KNOW, IT CLAIMS CARE WITH AN INAPPROPRIATE CPT CODE, AND ALSO THE CARE THAT WAS PROVIDED ON A WEEKEND. AND YOU'VE HEARD, YOU KNOW -- AND YOU CAN CONFIRM THAT AT 153-7. IT SHOWS THAT THAT CARE WAS CLAIMED TO HAVE BEEN PROVIDED ON A WEEKEND.

AND IF YOU LOOK AT THIS -- JUST PAUSE FOR A SECOND -- THERE'S ACTUALLY A SERIES OF CLAIMS MADE THIS DAY FOR MS. HABIBI RIGHT HERE, AND IF YOU SCROLL OVER, THEY'RE THE 29TH, 30TH, AND 31ST. SO IT'S NOT JUST THE 29TH. IT'S NOT JUST THE 30TH. THERE'S THREE CLAIMS SUBMITTED THAT DAY.

IF

YOU SCROLL TO THE LEFT, THERE THEY ALL ARE.

SO MS. HABIBI IS BEING -- HER INSURANCE AS BEING BILLED AS IF SHE WAS SEEN ALL THESE DAYS IN A ROW, AND TWO OF THOSE DAYS ARE THE WEEKEND. WE LOOKED AT THAT EARLIER AND I ASKED YOU TO KEEP IN MIND THE 29TH WAS A SATURDAY AND THE 30TH WAS A SUNDAY.

40A Row 5712-5716

|      | A           | F         | H                               | I            | T        | U            | AB           | AN            | AO              | AP          | AR         | AS              | BC          | BF           | CB |
|------|-------------|-----------|---------------------------------|--------------|----------|--------------|--------------|---------------|-----------------|-------------|------------|-----------------|-------------|--------------|----|
| 1    | Billing TIN | TIN       | Provider Name                   | Provider Add | Member   | Member First | Service Date | Charge Amount | Eligible Charge | Paid Amount | Claim Date | Claim Paid Date | Allowed Amc | Check Number |    |
| 5712 | 753147871   | 753147871 | CAMPBELL MEI 18805 COX A HABIBI |              | MASTANEH |              | 12/29/12     | 200           | 138.88          | 138.88      | 4/1/13     | 4/9/13          | 138.88      |              |    |
| 5713 | 753147871   | 753147871 | CAMPBELL MEI 18805 COX A HABIBI |              | MASTANEH |              | 12/30/12     | -200          | 0               | 0           | 4/1/13     | 5/4/13          | -200        |              |    |
| 5714 | 753147871   | 753147871 | CAMPBELL MEI 18805 COX A HABIBI |              | MASTANEH |              | 12/30/12     | 200           | 0               | 0           | 4/1/13     | 4/5/13          | 200         |              |    |
| 5715 | 753147871   | 753147871 | CAMPBELL MEI 18805 COX A HABIBI |              | MASTANEH |              | 12/30/12     | 200           | 138.88          | 138.88      | 4/1/13     | 5/4/13          | 138.88      | 984736864    |    |
| 5716 | 753147871   | 753147871 | CAMPBELL MEI 18805 COX A HABIBI |              | MASTANEH |              | 12/31/12     | 200           | 138.88          | 138.88      | 4/1/13     | 4/5/13          | 138.88      | 983539776    |    |

A -\$200 charge amount and no check number for payment in row 5712 but there is check numbers for 5715 and 5716

Count 10/14

Count 10 from indictment:

|     |            |      |                  |                   |   |
|-----|------------|------|------------------|-------------------|---|
| TEN | 05/12/2014 | A.D. | UnitedHealthcare | 99215/x<br>x47871 | Service not rendered<br>on date indicated for<br>duration claimed |
|-----|------------|------|------------------|-------------------|---|

*CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)*  
 AND THE NEXT ONE IS AN ANN DWAN CLAIM. AND THIS IS EOB --  
 CAN WE LOOK AT 36-101?  
 SO THIS IS A CLAIM THAT WAS RECEIVED ON MAY 12TH --  
 THERE'S A SERIES OF THEM. WE'VE ALREADY TALKED ABOUT, IN  
 COUNT FIVE, A CLAIM FOR CARE ON 2-17.  
 BUT THIS COUNT CHARGES THE CARE ALLEGEDLY PROVIDED ON THE  
 19TH, AND AS WE TALKED ABOUT EARLIER, MS. DWAN  
 UNEQUIVOCALLY TESTIFIED SHE WAS OUT OF THE COUNTRY ALMOST  
 THE ENTIRETY OF FEBRUARY, PARTICULARLY SHE WAS GONE IN THE  
 MIDDLE OF IT. SHE WAS IN ENGLAND THAT SHE RECALLED. THAT  
 CLAIM IS FALSE.  
 YOU CAN CORROBORATE WHAT IS CLAIMED IN THAT, OR IDENTIFIED  
 IN THAT EOB IS BACKED UP BY THE SOURCE SPREADSHEETS AT 42G,  
 ROW 3947.

42G Row 3947

| TIN       | BILPROV    | SRVCPROV   | PROVFULLNAME      | PROVADDR1             | PROVADDR | PROVZIP | DOS     | BEGDOS  | ENDDOS | AMTCHG   | ALLW_AMT | AMTPAID  | PAIDDATE | PAT_L_NAME | PAT_F_NAME |
|-----------|------------|------------|-------------------|-----------------------|----------|---------|---------|---------|--------|----------|----------|----------|----------|------------|------------|
| 753147871 | 1972697738 | 1972697738 | VILASINI M GANESH | 18805 COX AVE STE 160 |          | 95070   | 2/19/14 | 2/19/14 |        | \$200.00 | \$152.49 | \$132.49 | 5/13/14  | DWAN       | ANN        |

Enquiry of all claims submitted during the time period from United Healthcare shows that there were no claims filed during that time.

**Search Claim History**

Search By: Patient Search

Patient Account Number:

Patient Last Name: dwan

Patient First Name: a...

Date of Service: From: 2 / 1 / 2014 To: 2 / 28 / 2014

Submission Dates: From: / / To: / /

No data returned. Please try a different search.

Count 11/15

Count 11 from indictment:

|        |            |      |       |                   |  |
|--------|------------|------|-------|-------------------|--|
| ELEVEN | 12110/2012 | S.K. | Aetna | 99245/x<br>x47871 | Service not rendered<br>on dates and for<br>duration claimed |
|--------|------------|------|-------|-------------------|--|

**CLOSING ARGUMENT BY MR. DELAHUNTY (page 85 of Closing)**

AND THE LAST OF THE GANESH PATIENT FALSE CLAIMS IN THIS GROUP IS CARE ALLEGEDLY PROVIDED TO MS. KAKKAR. CAN WE PULL UP EXHIBIT 32-657?

9-19. AND THIS CHARGES, AGAIN, THE CARE -- THE CLAIM IS SUBMITTED ON THE 12TH -- THIS IS THE KAKKAR -- THIS TIME ON THE 19TH, A DIFFERENT CLAIM.

AND WE LOOKED AT THIS EARLIER, I WON'T PUT IT BACK UP. REMEMBER, THIS IS -- YOU KNOW THIS IS FALSE FOR A NUMBER OF REASONS, INAPPROPRIATE USE OF 99245, BUT ALSO THE CRAZY PATTERN HERE OF CLAIMS SUBMITTED ON 12-10 FOR A SERIES OF PATIENTS ALL HAD CLAIMS SUBMITTED ON THE 10TH TO THEIR INSURANCE COMPANIES AS IF THEY WERE SEEN ON THE 14TH, 17TH, 19TH, AND 21ST. ALL THOSE CLAIMS ARE FALSE. THIS ONE IS FALSE AS WELL.

AND YOU HEARD MS. KAKKAR'S TESTIMONY ABOUT NOT BEING SEEN THAT OFTEN.

YOU CAN ALSO -- AND JUST FOR YOUR REFERENCE, THAT SOURCE SPREADSHEET IS 15B AT 3291.

15B Row 3291

|      | MEMBER_ID | LAST_NM | FIRST_NM | SERVICE_DT | THRU_DT | RECEIVED_DT | ADJN_DT | BILLED_AMT | PAID_AMT | TAX_ID    | PROVIDER_NAME      | CHECK_NO | PRV_ADDR1             | PRV_ADDR2 |
|------|-----------|---------|----------|------------|---------|-------------|---------|------------|----------|-----------|--------------------|----------|-----------------------|-----------|
| 3291 | 3.427E+19 | KAKKAR  | SARINI   | 9/19/12    | 9/19/12 | 12/10/12    | 4/3/13  | \$0.00     | \$0.00   | 753147871 | Vilasini M. Ganesh | 6816550  | 18805 Cox A Suite 160 |           |
| 3292 | 3.427E+19 | KAKKAR  | SARINI   | 9/21/12    | 9/21/12 | 12/10/12    | 4/3/13  | \$0.00     | \$0.00   | 753147871 | Vilasini M. Ganesh | 6816550  | 18805 Cox A Suite 160 |           |

Billed Amount is zero, Paid Amount also zero, there is a check number for it. Even the next row has zero as Billed and Paid Amount and a check number for that.



## Summary of all Spreadsheets as fraudulent evidence submitted by Prosecutors

13 out of the total of 28 spreadsheets used as evidence had records from other clinic of patients that did not belong to either Dr. Ganesh or Dr. Belcher.

All these Spreadsheets highlighted in red below had data from another clinic that had no connection to Dr. Ganesh or Dr. Belcher.

[Spreadsheets: 15a, 15b, 15c, 37a, 27b, 37c, 37d, 37e, 38a, 38b, 39a, 39b, 39c, 39d, 40a, 40b, 40c, 40d, 42a, 42b, 42c, 42d, 42e, 42f, 42g, 42h, 42i, 42j]

Aetna: 15a, 15b, 15c, 37a, 27b, 37c, 37d, 37e

Anthem: 38a, 38b

Blueshield: 39a, 39b, 39c, 39d

Cigna: 40a, 40b, 40c, 40d

Optum/United Healthcare: 42a, 42b, 42c, 42d, 42e, 42f, 42g, 42h, 42i, 42j

Spreadsheets 15c, 38a and 40d had entire data of the other clinic (Campbell Family Practice), that did not have anything to do with Dr. Ganesh or Dr. Belcher.

Spreadsheet 38a which was repeatedly used to show how Dr. Ganesh overwhelmingly billed in the name of Dr. Dewees was entirely that of the other Clinic.

Spreadsheet 15c has records with Campbell Family Practice address (the other clinic) and KRD Tax ID.

Dr. Ganesh **NEVER** billed in the name of Dr. Dewees!

The Template that Dr. Ganesh used was always KRD as provider with KRD Tax ID or CMG (Campbell Medical Group) with CMG Tax ID or Dr. Ganesh with Dr. Ganesh Tax ID as the contract was established with the insurance companies.

The contracts with the insurance companies were established in the names of CMG (Campbell Medical Group) and KRD (Kuhlman Riley and Dewees) that she had purchased. In all the spreadsheet rows where they indicate Dr. Dewees as the provider, whereas KRD is the corresponding Tax ID and the NPI is that of Dr. Ganesh for rendering physician.

Spreadsheet 38b was fabricated to show provider as Dr. Dewees.

Spreadsheet 15a and 39b shows Greg's social security number, which he had never used for any billings.

Spreadsheet 40a has PO Box address for Dr. Belcher with a Los Angeles zip code that he never used.

EOBs are generated from the spreadsheet by the insurance companies.

The original HCFA forms and faxes were in boxes that were seized by the FBI and taken away. However, none of them were produced as evidence.