

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES and STATE OF NEW YORK ex rel.
JANE DOE and MARY ROE,

Plaintiffs,

v.

EIHAB HUMAN SERVICES, INC. and FATMA
ABBOUD,

Defendants.

10 CV 0898 (RJD) (SMG)

Filed under seal pursuant to
31 U.S.C. § 3730(b)(2)

AMENDED COMPLAINT AND DEMAND FOR JURY TRIAL

1. This is a civil action by relators Jane Doe and Mary Roe (whose true identities have been disclosed to the United States and the State of New York), on their own behalf and on behalf of the United States and the State of New York, against defendants Eihab Human Services, Inc. ("Eihab") and Fatma Abboud ("Abboud") for treble damages, civil penalties, and other relief, arising from arising from the defendants' dealings with the United States Department of Health and Human Services ("HHS"), Center for Medicare and Medicaid Services ("CMS") and the New York State Medicaid Program ("Medicaid").

2. The action also includes a claim by the relators on their own behalf against Eihab for damages and other relief under the whistleblower protection provisions of the False Claims Act, 31 U.S.C. § 3730(h), and the New York False Claims Act, New York St. Fin. Law §191.1.

NATURE AND OVERVIEW OF THE ACTION

3. In connection with the application for, and receipt of, federal, New York State and New York City funds Medicaid program funds, from at least as early as 2004 to the present, in the Eastern District of New York, and elsewhere, the defendants knowingly presented, and caused to be presented, to an officer and employee of Medicaid false and fraudulent claims for

payment and approval, knowingly made, used, and caused to be made and used, false records and statements to get false and fraudulent claims paid and approved by Medicaid; and conspired with others to create and submit false and fraudulent claims and supporting documents, all in violation of the False Claims Act, 31 U.S.C. §§ 3729(a)(1)(A), (B), and (C) (as amended on May 20, 2009); 31 U.S.C. § 3729(a)(1), (2), and (3) (the False Claims Act prior to the amendment); and New York State Finance Law, §§ 189(1)(a), (b), and (c).

4. More specifically, the defendants' fraudulent schemes included principally, in connection with the application for, and receipt of, Medicaid funds and reimbursement for the provision of services to people with mental retardation, developmental disabilities and psychiatric disorders (a) billing Medicaid for services for which Eihab did not generate or retain the documentation required by Medicaid to lawfully receive reimbursements; (b) creating false documentation to support claims for Medicaid reimbursement, and destroying records that, on information and belief, did not support the false and fraudulent claims; (c) billing Medicaid for services that were not rendered; and (d) billing Medicaid for services that were substandard and detrimental to the mentally disabled recipients of the services.

5. By means of these fraudulent schemes, Eihab obtained a substantial amount of Medicaid funds, in an amount to be determined at trial. As a result of the defendants' fraudulent practices, government monies were misused, the programs were shortchanged, and mentally disabled patients were denied services.

PARTIES AND ENTITIES

6. Defendant Eihab (EIN 11-3376415) is a Section 501(c)(3) not-for-profit service agency, serving New Yorkers with developmental disabilities. Its main offices are located at 168-18 South Conduit Avenue, Springfield Gardens, New York 11434. Eihab also has a small residential services program in Pennsylvania.

7. Eihab's activities are licensed and regulated by New York State's Office of Mental Retardation and Developmental Disabilities ("OMRDD"), 44 Holland Avenue, Albany, New York 12229-0001.

8. Eihab provides the following services to mentally retarded persons (known in this context as "consumers"):

- a. In-home residential habilitation: residential living and supervision for retarded persons capable of living in the community ("Residential Services") at approximately 12 homes with 15 residents at each;
 - b. Day habilitation ("Day Hab") Services at a Queens facility (with approximately 100 consumers) and a Brooklyn facility (with approximately 50 consumers): training to retarded persons who want to live at home with independence and self-sufficiency;
 - c. Medicaid Service Coordination ("MSC"), which helps beneficiaries receive Medicaid entitlements and services;
 - d. Respite services: supervision for adults and children, while offering relief to the primary care giving families; and
 - e. Family support services: reimbursement to families for transportation to medical, religious and family visits. The transportation reimbursement rates are set by means of cost reports filed by Eihab.
9. Day Hab programs consist of a combination of diagnostic, therapeutic, training, and pre-vocational services to people with developmental disabilities. Services vary in the

staffing arrangements, locations, and supports they offer based on individual needs, interests, and preferences.

10. Health care services include medical, dental, and other health related services provided by clinics licensed by the New York State Department of Health (“NYSDOH”) or OMRDD, or provided directly by professional staff employed by OMRDD or not for profit agencies.

11. Transportation services consist of individual and group transportation options to convey people with developmental disabilities between home, work, and leisure activities.

12. Service coordination provides assistance to people with developmental disabilities in gaining access to necessary services and supports appropriate to their needs and life goals. Service coordination is provided by qualified service coordinators and uses a “person centered” process to develop, implement and maintain an Individualized Service Plan (“ISP”).

13. Eihab’s revenues, approximately \$10 million or more annually, are almost exclusively from Medicaid, as follows:

- a. Residential services, \$5,250,000
- b. Day hab Services, \$1,265,000
- c. MSC, \$850,000
- d. Respite services, \$270,000
- e. Family support services, \$60,000.

14. Defendant Abboud (62) is the Executive Director of Eihab. Abboud resides at 752 Bonnie Drive, Baldwin, NY 11510, (516) 623-1275.

15. Even though there are other officers and directors, Abboud has disregarded corporate strictures and exercises unfettered control over the affairs of the organization.

16. As examples of Abboud’s unfettered control of Eihab,

- a. Eihab's board in May 2006 approved an employment agreement with Abboud that doubled her salary and provided for employment for fifteen years plus automatic renewal for another fifteen, and five years' severance if the agreement is terminated prior to 2036 except if "due to a criminal act."
 - b. Abboud routinely transfers money between the Eihab's bank accounts and often does so without documenting the purposes.
 - c. Abboud exerts control over the staff in part by threatening to fire employees who are immigrants that she has sponsored. She has sponsored a number of Eihab employees who are immigrants. Abboud used this power to intimidate at least one site manager who reported to OMRDD auditors that Abboud instructed her to falsify records used to bill Medicaid.
 - d. While directors' meetings are held every Tuesday, no official minutes are recorded, and Abboud frequently berates staff for taking notes.
17. At all relevant times, relator Doe was employed by Eihab in a management-level position.
18. At all relevant times, relator Roe was employed by Eihab in a management-level position.
19. Ahmed Hegazy, Abboud's son, took over Eihab's billing when the former billing manager, Tamer Elhady, left the company in 2004.
20. On information and belief, Hegazy maximized the billing units regardless of the nature and scope of the services actually provided. Hegazy and his fiancée, Jennifer Sotalin, are also participating in shredding billing records and in creating other, sanitized billing records to support the false and fraudulent claims.
21. Abboud is also the executive director of Eihab Children's Services, Inc., a nonprofit organization that provides teaching and other services to special needs students. It receives funds from Eihab Human Services, Inc., and also from the New York City Department of Education.

22. Abboud has also established or is about to establish another organization (name unknown) to function as an NGO and operate an Egyptian cultural center at the Empire State Building in New York City.

23. Wafa Abboud-Soliman is Fatma Abboud's sister. Wafa Abboud is currently listed on the web page of another 501(c)(3) organization, Human First, Inc., as its Chief Operating Officer. Human First, Inc. provides Day Hab and other services for the disabled, with offices located at 128 Atlantic Avenue, Lynbrook, New York 11563, and a Day Hab facility at 8814 Foster Avenue, Brooklyn, New York 11236.

24. Abboud brought her sister in to Eihab to participate in billing (although the sister is not qualified to do so) and in shredding records. Abboud has said she may have her sister step in to run Eihab.

25. The United States, through its agency Health and Human Services ("HHS"), and the State of New York, through its agency, the NYSDOH, are the real parties-plaintiff in interest in the *qui tam* causes of action alleged in the relators' complaint. HHS is located at 200 Independence Avenue, SW, Washington, DC 20201. The Centers for Medicare and Medicaid Services ("CMS"), formerly known as the Health Care Financing Administration ("HCFA"), is the HHS office responsible for the administration of Medicaid. CMS is located at 7500 Security Boulevard, Baltimore, Maryland, 21244-1850. Together with the State of New York and City of New York, HHS funds Medicaid in New York. HHS and New York State share the costs of Medicaid expenses equally and New York State in turn requires localities to pay a portion of its share. In the case of New York City, the percentage covered by the State from the City ranges from 10% to 25%, depending on the type of services being provided.

26. NYSDOH is responsible for administering Medicaid in the State of New York. It does so through its Office of Medicaid Management (“OMM”). Medicaid billing is handled through a management information system known as the Medicaid Management Information System (“MMIS”). Computer Sciences Corporation (“CSC”) is a private subcontractor for the NYDOH; it operates the MMIS and is responsible for, among other things, paying Medicaid reimbursements to service providers. NYSDOH and OMM are located at Corning Tower, Empire State Plaza, Albany, New York, 12237. MMIS is located at 121 State Street, 3d Floor, Albany, New York, 12207 and its mailing address is P. O. Box 1935, Albany, New York, 12201. CSC is located at 800 North Pearl Street, 3d Floor, Albany, New York, 12204 and its mailing address is P.O. Box 4401, Albany, New York, 12204-0401.

27. OMRDD is the primary state governmental office regulating Eihab, its services, and its Medicaid billing practices. OMRDD's stated mission is to coordinate and provide services for people with developmental disabilities and their families and to conduct research into the causes and prevention of developmental disabilities. Its principal office is located at 44 Holland Avenue, Albany, NY 12229-0001, (518) 473-1997. OMRDD's Developmental Disabilities Services Offices (“DDSO”) are the local administrative units of OMRDD, responsible for the organization and certification of services within their regions. The DDSO overseeing EI HAB is the New York City Regional Office (also known as "Metro NY DDSO"), located at 75 Morton Street, New York, NY 10014, (212) 229-3000. Metro NY DDSO has local offices in the New York City boroughs, including in Brooklyn at 888 Fountain Avenue Brooklyn, NY 11208, (718) 642-6000, and in Queens at 80-45 Winchester Boulevard, Building 80-00, Queens Village, NY 11427, (718) 217-4242 and (718) 217-4242.

JURISDICTION AND VENUE

28. The court has subject matter jurisdiction over the claims alleged in this complaint under 28 U.S.C. §§ 1331 (federal question), 1345 (United States as plaintiff), and 31 U.S.C. § 3732(a) (False Claims Act). Jurisdiction over the New York False Claim Act arises under 31 U.S.C. § 3732(b) (claims under state law) and 28 U.S.C. § 1367 (supplemental jurisdiction).

29. The court has personal jurisdiction over the defendants pursuant to 31 U.S.C. § 3732(a) because the defendants can be found, reside, or transact business in the Eastern District of New York. Section 3732(a) further provides for nationwide service of process.

30. This action is not jurisdictionally precluded by the False Claims Act's public disclosure bar, 31 U.S.C. § 3730(e)(4), or by the parallel state public disclosure provisions, N.Y. St. Fin. Law §§ 188(5) and 199(b). Upon information and belief, there has been no public disclosure of the matters alleged herein and this action is not based upon any such disclosure within the meaning of the respective statutes. Notwithstanding the foregoing, through their employment with Eihab, the relators have direct and independent knowledge of the allegations in this complaint. Additionally, the relators have voluntarily provided, and offered to provide, this information to the federal and the state governments before filing this complaint. Therefore, to the extent any of these allegations is deemed to have been based upon a public disclosure, the relators are an original source of this information within the meaning of the respective False Claims Acts and are expressly excepted from their public disclosure bar.

31. Venue is proper in the Eastern District of New York under 28 U.S.C. §§ 1391(b) and 31 U.S.C. § 3732(a), because a one or more defendants reside and transact business, and a

substantial part of the events or omissions giving rise to the violations of 31 U.S.C. § 3729 alleged in this complaint occurred, in this district.

FALSE CLAIMS ACTS

32. Section 3729 of the False Claims Act (prior to its amendment on May 20, 2009) provided, in pertinent part, that:

(a) Any person who

(1) knowingly presents, or causes to be presented, to an officer or employee of the United States Government a false or fraudulent claim for payment or approval;

(2) knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the Government;

(3) conspires to defraud the Government by getting a false or fraudulent claim allowed or paid; [or]

is liable to the United States Government for a civil penalty of not less than \$5,000 and not more than \$10,000, plus 3 times the amount of damages which the Government sustains because of the act of that person....

(b) For purposes of this section, the terms "knowing" and "knowingly" mean that a person, with respect to information... (1) has actual knowledge of the information; (2) acts in deliberate ignorance of the truth or falsity of the information; or (3) acts in reckless disregard of the truth or falsity of the information, and no proof of specific intent to defraud is required.

33. Section 3729 of the False Claims Act (as amended May 20, 2009) provides, in pertinent part, that:

(a) Liability for certain acts.

(1) In general . . . any person who—

(A) knowingly presents, or causes to be presented, a false or fraudulent claim for payment or approval;

(B) knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim;

(C) conspires to commit a violation of subparagraph (A), (B) . . . [or] (G),

is liable to the United States Government for a civil penalty of not less than \$ 5,000 and not more than \$ 10,000, as adjusted by the Federal Civil Penalties Inflation Adjustment Act of 1990 (28 U.S.C. 2461 note; Public Law 104-410), plus 3 times the amount of damages which the Government sustains because of the act of that person.

(b) Definitions. For purposes of this section—

(1) the terms "knowing" and "knowingly"—

(A) mean that a person, with respect to information—

- (i) has actual knowledge of the information;
- (ii) acts in deliberate ignorance of the truth or falsity of the information; or
- (iii) acts in reckless disregard of the truth or falsity of the information; and

(B) require no proof of specific intent to defraud;

(2) the term "claim"—

(A) means any request or demand, whether under a contract or otherwise, for money or property and whether or not the United States has title to the money or property, that—

(i) is presented to an officer, employee, or agent of the United States; or

(ii) is made to a contractor, grantee, or other recipient, if the money or property is to be spent or used on the Government's behalf or to advance a Government program or interest, and if the United States Government—

(I) provides or has provided any portion of the money or property requested or demanded; or

(II) will reimburse such contractor, grantee, or other recipient for any portion of the money or property which is requested or demanded; and

(B) does not include requests or demands for money or property that the Government has paid to an individual as compensation for Federal employment or as an income subsidy with no restrictions on that individual's use of the money or property,

(4) the term "material" means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or property.

31 U.S.C. § 3729.

34. The New York False Claims Act provides, in pertinent part:

[A]ny person who: (a) knowingly presents, or causes to be presented, to any employee, officer or agent of the state or a local government, a false or fraudulent claim for payment or approval; [or] (b) knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the state or a local government . . .

shall be liable: (i) to the state for a civil penalty of not less than six thousand dollars and not more than twelve thousand dollars, plus three times the amount of damages which the state sustains because of the act of that person; and (ii) to any local government for three times the amount of damages sustained by such local government because of the act of that person.

New York False Claims Act § 189.1.

MEDICAID AND OMRDD LAW AND REGULATIONS

The Medicaid Program

35. Title XIX of the Social Security Act (the "Medicaid Program"), 42 U.S.C. §§ 1396 *et seq.*, enacted in 1965, authorizes federal funding to States to provide medical and remedial care for persons whose income and resources are insufficient to meet the costs of such services. Each State implements its version of Medicaid according to a state Plan that has been approved by HHS. Within broad Federal regulatory and policy guidelines, the states determine who is Medicaid eligible, what services are covered and how much to reimburse health care providers.

36. The Medical Assistance Program in New York State (i.e., Medicaid) is administered by the New York State Department of Social Services (“NYDSS”) in cooperation with the New York State Department of Health, the New York State Education Department, and OMRDD.

37. Providers, including Eihab, that seek Medicaid funds for day care and other services for people with mental retardation, developmental disabilities and psychiatric disorders must comply with a panoply of federal and state laws, regulations, and policies in order to lawfully receive such reimbursements.

38. A principal governing statute is the Medicaid waiver statute, 42 U.S.C. § 1396n(c). This law waives certain otherwise applicable Medicaid requirements so as to allow Medicaid payment for home or community-based services for certain individuals, i.e. those who either would otherwise require hospital, nursing facility, or intermediate care facilities for the mentally retarded, or meet certain alternative eligibility criteria. Those criteria include, among other things, assessment, face-to-face evaluation, establishment of an individualized care plan, and consultation with medical and other professionals. The types of services that may be covered are more fully described in regulations, 42 C.F.R. § 440.180, and include the kinds of services provided by Eihab.

Home and Community Based Services Waiver Funding

39. Eihab’s Medicaid-covered services are funded primarily through a program known as the Home and Community Based Services (“HCBS”) waiver program. Begun in 1991, the HCBS waiver program supports efforts to move people with developmental disabilities out of large institutions and into the general community. The concept OMRDD has utilized to effect

the goal of the waiver program is known as the Individualized Service Environment (“ISE”), which relies on the design of uniquely tailored packages of support and service programs to allow each person to pursue his or her individual life goals while living at home or in a group residence.

40. HCBS has provided funding to OMRDD. The federal and state monies fraudulently obtained by the defendants were and are primarily provided through the HCBS waiver program.

41. Among the specific support and service programs funded through HCBS waiver are day services/day habilitation, employment services, health care services, transportation services, and service coordination.

42. Day services (“Day Hab”) consists of daytime activities consisting of a combination of diagnostic, therapeutic, training, and pre-vocational (“pre-voc”) services to people with developmental disabilities. Services vary in the staffing arrangements, locations, and supports they offer based on individual needs, interests, and preferences.

43. Employment services are comprised of individualized supports to people with developmental disabilities, including vocational training, job coaching, travel training, technological aids, counseling, job placement, and other supports, to assist in achieving or maintaining employment.

44. Health care services include medical, dental, and other health-related services provided by clinics licensed by the NYSDOH or OMRDD, or provided directly by professional staff employed by OMRDD or not-for-profit agencies.

45. Transportation services consist of individual and group transportation options to convey people with developmental disabilities between home, work, and leisure activities.

46. Service coordination provides assistance to people with developmental disabilities in gaining access to necessary services and supports appropriate to their needs and life goals. Service coordination is provided by qualified service coordinators and uses a “person-centered” process to develop, implement and maintain an Individualized Service Plan (ISP).

State Medicaid regulations

47. As a condition of payment, every participant and beneficiary in the Medicaid Program is subject to 18 NYCRR § 515.5, which makes compliance with all conditions of participation in the program a condition of payment for any good or service furnished under the program. That provision provides, in pertinent part:

(a) No payments will be made to or on behalf of any person for the medical care, services or supplies furnished . . . in violation of *any* condition of participation in the program

(b) No payment will be made . . . for any medical care, services or supplies ordered or prescribed in violation of *any* condition of participation in the program.

18 NYCRR § 515.5 (emphasis added).

48. In addition to the foregoing general condition of payment, participants seeking reimbursement for medical care and services for Day Services provided under HCBS (such as Day Hab and Pre-Voc Services) must also make and maintain certain specified records documenting the services as a condition of payment for them. This record-making and recordkeeping obligation arises not only under the applicable laws and regulations, but also from

the face of the invoice (or electronic equivalent) which the service provider must certify and submit to OMRDD in order to receive reimbursement for Day Services.

49. 18 N.Y.C.R.R. § 504.3 states that by enrolling in the Medicaid program, a provider agrees among other things to prepare and maintain contemporaneous records demonstrating its right to reimbursement; maintain records of services furnished and claims for payment for a period of six years; and submit claims for payment only for services that are actually rendered, medically necessary or otherwise authorized by the Social Services Law, and are furnished to eligible individuals. Providers further agree that information provided in relation to claims for payment is true and that the provider complies with the rules, regulations and official directives of the department.

50. Under 18 N.Y.C.R.R. § 521.3, agencies that receive \$500,000 or more in Medicaid revenue in a consecutive 12 month period must have in place a compliance program including written policies and procedures that describe the compliance program, a designated Medicaid Compliance Officer, and other compliance measures. Each such provider is required to certify annually in December that it has a compliance program in place meeting the regulation's requirements.

OMRDD regulations

51. Applicable OMRDD regulations include generally 14 N.Y.C.R.R. Part 600, and especially Parts 633 (safety), 635 (quality control, including for pre-vocation services), 671 (HCBS waiver community residential habilitation services); 679 (habilitation services), 686 (operation of community residences); and 690 (day services).

52. OMRDD written policy and guidance includes manuals, such as The Key to Individualized Services, The Home and Community Based Services Waiver, Provider Guide (1997 ed. and amendments thereto) (referred to in this complaint as “The Key HCBS Provider Guide”) and numerous Administrative Memoranda, guidelines, and instructions. Guidelines include OMRDD Guidance Document “Overview of Responsibilities for Board Members of Not-for-Profit Agencies,” setting forth responsibilities of board members for supervising agency operations, including fiscal management and quality of care.

53. Instructions specific to providers of residential, Day Hab, and MSC services, include the following:

- a. Residential: See OMRDD web site for Instructions for Completing the Individualized Residential Alternative (“IRA”) Residential Habilitation (RES HAB) Daily Checklist. OMRDD Administrative Memorandum 2002-01 sets forth documentation requirements for to support providers’ claims for Medicaid reimbursement for IRA Residential Rehabilitation Services.
- b. Day Hab: OMRDD Administrative Memorandum 2006-01 sets forth documentation requirements to support claims for Medicaid reimbursement for Day Hab services.
- c. MSC: Rules governing the provision of MSC services and claims for reimbursement of MSC services are set forth at length in the MSC Vendor Manual (available online at http://www.omr.state.ny.us/wt/manuals/mscvm/wt_msc_appl.jsp#top).

54. According to OMRDD regulations, Day Hab can be billed in half or full day units if consumer is there for 2 or 4 hours, respectively, and residential services can be billed in half or full month units if the consumer is there for 11 or 22 days, respectively. As noted below, Eihab regularly billed the full daily and monthly amounts when in fact the services provided did not meet the regulatory thresholds.

DEFENDANTS' FRAUDULENT SCHEMES

55. Since 2004 if not earlier, the defendants have engaged in the following schemes to defraud Medicaid:

Creating false and fictitious billing records

56. A case manager, Isabelle Napoleon, was instructed in writing in October 2009 to create face-to-face case notes for June and July 2009 and annual and semiannual ISPs, and to continue to submit case notes weekly until her case load was completed. This memo was sent by Marcellina Pena, whom Abboud hired in about April 2009, replacing Roe as Associate Executive Director in the New York office and assigning Roe to run the residential program in Pennsylvania. During the period for which Pena told Napoleon to create notes, Napoleon did not serve the clients Pena listed.

57. On March 17, 2009 personnel from Wei Wei & Co., LLP ("Wei Wei") commissioned by OMRDD to audit Eihab, were on site at Eihab. At that time the relators were informed that site managers in Brooklyn and Queens had been told by Abboud to fabricate attendance documents to support Medicaid claims that had already been billed and that had no supporting documentation, and to deliver them to the OMRDD auditors. The relators and site managers reported the fraudulent scheme to the Wei Wei auditors on site and to the audit team leader by telephone.

58. Eihab routinely billed for Residential Services in one-month units when consumers resided in Eihab facilities for less than the required number of days (22).

59. Eihab routinely billed for Day Hab services for full-day units when consumers were at Eihab facilities for less than the required number of hours (4). As examples, Abboud told

a site manger, Elizabeth Adelaja, to bill full days when the consumers were not present. Abboud also gave standing instructions that this should not be done if the absent consumer was at a medical appointment, because the medical appointment could be verified and “Medicaid will catch it.”

60. Eihab routinely billed for services not rendered and for consumers not present (phantom clients). As an example, attendance sheets for a Brooklyn after-school program were falsified.

61. Eihab routinely billed for services that are substandard. Eihab has a history of complaints about the condition of its facilities, the training of staff, and the treatment of consumers.

62. Eihab routinely billed for MSC coordination services when the services were not provided (i.e., no face to face meeting with the consumer during a given month or home visit in a given quarter) and/or there was inadequate documentation (case notes, ISPs, Level of Care (“LOC”) records, etc.).

63. Face-to-face notes are used to support billing and must be written within the month of service, but coordinators were asked to create notes for amounts already billed as far back as July 2008. Abboud has withheld their travel reimbursements to coerce them to turn in the fabricated notes.

64. Fraudulent case notes were sometimes created by copying information from old notes and by backdating notes.

65. Eihab created notes for consumer visits that did not take place.

66. Eihab’s billing manager, Moataz Ramadan, confided to Doe, without being

specific, that he was “uncomfortable” and that he did “not want to go to jail.” Abboud has expressed to at least one of the relators a similar fear of getting caught for fraudulent billing activities at Eihab and being sent to jail.

Shredding billing records

67. Since August 2009 if not earlier, Abboud, her sister Wafa Abboud, and her son Ahmed Hegazy and his fiancée have been shredding masses of Eihab records at the Springfield Gardens office on weekends and evenings. On information and belief, the documents being shredded are billing records that should, but in fact do not, support Eihab’s already submitted claims for payment from Medicaid. Sanitized (i.e., fabricated) replacement documents are being contemporaneously created and as of the date of this complaint are being stored in residential Apartment D on the second floor of Eihab’s office building.

Other potentially fraudulent conduct

68. On information and belief, Abboud has diverted or transferred funds from Eihab Human Services, Inc. to Eihab Children’s Services, Inc.

69. On information and belief, Abboud has utilized funds or resources of Eihab assets to benefit the separate NGO entity.

70. As an example, on information and belief, Eihab used funds provided at least in part by Medicaid to pay for 65 cell phones, which were delivered to an unknown address and not added to inventory, and paid \$10,000.00 or more to SAE & Associates, Susan Lie bold, or a Julie Merriman as grants consultants, for purposes of establishing the separate NGO entity.

71. On information and belief, Eihab received kickbacks from a real estate company with which it is affiliated through a former board president, Eihab board, Tharwat Ahmed, and from which Eihab purchased residence houses.

DEFENDANTS' RETALIATION AGAINST THE RELATORS

72. In or about March 2009, the relators disclosed to Wei Wei, the OMRDD auditors, that Abboud had ordered Eihab personnel to create false records to support Medicaid billing.

73. When Abboud learned of the relators' disclosures to the OMRDD auditors, she began harassing, defaming, and threatening the relators, as well as site managers.

Retaliation against relator Roe

74. As examples,
- a. Abboud falsely accused relator Roe of prejudice against Black people.
 - b. In about May 2009 and on other occasions, Abboud told Roe that there were rumors that the site managers that claimed she asked them to "forge day hab billing" and that there were witnesses who claimed that Roe "coerced" them into talking to the auditors" Abboud added, "I am sure that you are aware that this situation could cost me my job, and I am hurt that you do not care."
 - c. The next day, Abboud demoted and reassigned Roe to work at Eihab's Pennsylvania site, barred her from the New York office for several months, and told her not to communicate New York State officials.
 - d. Roe was not given a desk or computer and was forced to do much of her work from home.
 - e. Abboud also tried on more than one occasion to have Roe write to the State of New York that the incident the relators reported to Wei Wei never occurred.
 - f. Abboud falsely told board members and others that it was the relators who coerced the site managers into falsely telling the OMRDD auditors that Abboud made them create fictitious documents to support Medicaid billing.
 - g. Abboud denied Roe a pay increase.

- h. Abboud had site managers write a statement saying the relators coerced the site managers into reporting to the OMRDD auditors, and “made the site managers turn her in.”
- i. When Abboud gave employees a bonus of two weeks’ pay, she gave Roe only 40% of that amount.
- j. Abboud told Roe that she would still have her previous position in New York “if you had not worked against me with the State.” Abboud also accused Roe of causing her (Abboud) to have a recurrence of cancer.
- k. In about July 2010, Roe reported to Abboud that a support staff person was suspected of submitting altered time sheets that were required to support billing Medicaid in Pennsylvania. Abboud refused to provide Roe with sufficient access to files and information to investigate the suspected fraud.
- l. In about July 2010, Roe complained to the Eihab Board of Directors about suspected overbilling and underbilling Medicaid, as well as failure to pay staff on time, and Abboud’s adverse employment actions against her. Roe apprised Abboud of her complaint to the Board.
- m. Roe was on medical leave because of a heart condition from the end of July 2010 to October 25, 2010.
- n. In September 2010 while Roe was on leave, Cherie Hargett, HR Generalist, emailed Roe that she was being investigated for allegedly not reporting Medicaid billing and employee compensation problems internally before reporting them to state authorities, when in fact Roe had reported these matters to the Eihab board and to Abboud.
- o. Hargett informed Roe that because of the alleged investigation, Roe was being suspended without pay and must undergo an interview on three days’ notice while she was on leave.
- p. Immediately on returning to work on October 26, 2010, Doe was told by Hargett that her employment was terminated.
- q. Abboud subsequently falsely told staff that Roe was fired because she was “caught stealing” from Eihab.

- r. When Roe applied to the New York Department of Labor for unemployment benefits, Abboud falsely told the NYSDOL that Roe was arrested for Medicaid fraud, conspired with the Pennsylvania support worker to commit Medicaid fraud, and reported Abboud to Lackawanna County in order to “defame” her.
- s. Eihab failed to enroll Roe in COBRA for dental coverage.
- t. Eihab failed to make a promised deposit to Roe’s pension account.

Retaliation against relator Doe

75. As examples,
- a. In April 2009 Abboud told Doe to look for a job elsewhere. When Doe asked why, Abboud started screaming at that “if you don’t like it you should get out.”
 - b. Abboud failed to give Doe salary increases that as she gave other employees in the company.
 - c. In August 2009 Abboud began threatening to fire Doe for allegedly deficient performance, including allegedly failing to provide employees with HR documents; and not timely enrolling employees, and in particular Middle Eastern employee, in health benefits programs. The allegations were untrue.
 - d. In a letter dated August 19, 2009 Doe’s attorney provided information showing why the allegations of deficient performance and bias were untrue and were meant to retaliate against Doe for opposing fraud, fiscal mismanagement, and other improper conduct.
 - e. In response to Doe’s attorney’s letter, Abboud showed Doe but did not allow her to fully read a letter containing paragraphs signed by the site managers who reported to OMRDD auditors that Abboud had told them to create fraudulent documents. Abboud told Doe that she (Abboud) had in hand written statements from the site managers saying that Doe and Roe “made the site managers turn her in.”
 - f. In or about September 2009 Doe warned Abboud that Abboud and her sister risked being accused of Medicaid fraud if Abboud hired her sister as a consultant inasmuch as Wafa Abboud was the COO of another nonprofit organization funded by Medicaid and operating under OMRDD.
 - g. In or about September 2009, Patricia Abdel Hamid (Brooklyn Day-Habilitation Program Coordinator) reported to Doe that Elizabeth Adelaja (Director of

Brooklyn Day-Habilitation Program) asked Hamid to bill for a consumer when in fact he had left the program early. Doe reported this matter to Abboud.

- h. In or about February 2010, Abboud asked relator Roe to find a way to terminate Doe's employment. Roe refused, saying Doe was doing a good job. Abboud responded that She then stated that she would have Marcellina Pena and Fawzi Abu Hashish, (Director of Quality Assurance) do it.
- i. Doe was on medical leave because of acute asthma exacerbation beginning in March 2010. She returned to work on May 3, 2010.
- j. Immediately on returning to work, Doe was told by Pena and Hashish that her employment was terminated.
- k. Pena and Hashish told Doe she was being fired for not following OMRDD procedures regarding filing employee and safety information with OMRDD. This was not true.

COUNT I

FALSE CLAIMS ACT VIOLATIONS PRIOR TO MAY 20, 2009

31 U.S.C. §§ 3729(a)(1)

76. The relators reallege paragraphs 1 through 75 above.

77. From in or about 2004, if not earlier, through the present, in The Eastern District of New York and elsewhere, in connection with the claim for, and receipt of, Medicaid funds, the defendants and others, in violation of 31 U.S.C. §§ 3729(a)(1) of the False Claims Act (prior to its amendment on May 20, 2009) knowingly presented, and caused to be presented to an officer and employee of the United States Government, namely CMS, false and fraudulent claims for payment and approval, namely by submitting invoices and supporting documentation that were false or fraudulent, and that falsely and fraudulently impliedly and expressly certified Eihab's compliance with applicable law, rules, regulations, and other Medicaid program requirements.

78. The United States, through the expenditure of funds from its agencies, has paid monies to the defendants based on the false, fictitious, or fraudulent claims described in this complaint and has thereby suffered damages.

79. Had the United States known of the false and fraudulent nature of the defendants' claims, it would not have paid Medicaid monies to Eihab.

80. The United States has been damaged by the defendants' wrongful conduct.

COUNT II
FALSE CLAIMS ACT VIOLATIONS ON OR AFTER MAY 20, 2009
31 U.S.C. §§ 3729(a)(1)(A)

81. The relators reallege paragraphs 1 through 75 above.

82. From in or about 2004, if not earlier, through the present, in The Eastern District of New York and elsewhere, the Defendants and others, in violation of section 3729(a)(1)(A) of the False Claims Act (as amended on May 20, 2009), knowingly presented, or caused to be presented, false and fraudulent claims for payment or approval, by submitting invoices and supporting documentation that were false and fraudulent, and that falsely and fraudulently impliedly and expressly certified Eihab's compliance with applicable law, rules, regulations, and other Medicaid program requirements.

83. The United States, through the expenditure of funds from its agencies, has paid monies to the defendants based on the false and fraudulent claims described in this complaint.

84. Had the United States known of the false and fraudulent nature of the defendants' claims, it would not have paid Medicaid monies to Eihab.

85. The United States has been damaged by the defendants' wrongful conduct.

COUNT III
FALSE CLAIMS ACT VIOLATIONS PRIOR TO JUNE 7, 2008
31 U.S.C. §§ 3729(a)(2)

86. The relators reallege paragraphs 1 through 75 above.

87. From in or about 2004, if not earlier, through the present, in The Eastern District of New York and elsewhere, in connection with the claim for, and receipt of, Medicaid funds, the defendants and others, in violation of 31 U.S.C. §§ 3729(a)(2) of the False Claims Act (prior to its amendment on May 20, 2009) knowingly made, used, and caused to be made and used, false records and statements to get false and fraudulent claims paid and approved by the United States, including, but not limited to, false and fraudulent attendance records, case notes, and other documents required for or material to claims for Medicaid funds.

88. The United States, through the expenditure of funds from its agencies, has paid monies to the defendants based on the false and fraudulent claims described in this complaint.

89. Had the United States known of the false and fraudulent nature of the defendants' statements and records, it would not have paid Medicaid monies to Eihab.

90. The United States has been damaged by the defendants' wrongful conduct.

COUNT IV
FALSE CLAIMS ACT VIOLATIONS ON OR AFTER JUNE 7, 2008
31 U.S.C. §§ 3729(a)(1)(B)

91. The relators reallege paragraphs 1 through 75 above.

92. From in or about 2004, if not earlier, through the present, , in The Eastern District of New York and elsewhere, the defendants and others, in violation of §3729(a)(1)(B) of the False Claims Act (as amended on May 20, 2009, and effective June 7, 2008), knowingly made, used, and caused to be made and used, false records and statements material to false or fraudulent

claims, including, but not limited to, false and fraudulent attendance records, case notes, and other documents required for or material to claims for Medicaid funds.

93. The United States, through the expenditure of funds from its agencies, has paid monies to the defendants based on the false and fraudulent claims described in this complaint.

94. Had the United States known of the false and fraudulent nature of the defendants' statements and records, it would not have paid Medicaid monies to Eihab.

95. The United States has been damaged by the defendants' wrongful conduct.

COUNT V
CONSPIRACY PRIOR TO MAY 20, 2009
31 U.S.C. 3729(a)(3)

96. The relators reallege paragraphs 1 through 75 above.

97. In connection with claims submitted to the New York Medicaid Program, from at least in or about 2004 to the present, in the Eastern District of New York and elsewhere, defendant Abboud, in violation of 31 U.S.C. §§ 3729(1)(a)(3) (prior to its amendment on May 20, 2009), knowingly conspired with Ahmed Hegazy, Wafa Abboud, and others to defraud the United States by getting false or fraudulent claims paid or approved.

98. To further the object of the conspiracy, Abboud and others committed various overt acts, including submitting false or fraudulent bills to the Medicaid Program, creating and maintaining fictitious records, such as attendance sheets, time records, and case notes, to substantiate the fraudulent bills, and wholesale shredding of documents consisting, on information and belief, of records that did not support the fraudulent claims for reimbursement.

99. If the United States had known of the conspiracy and the false and fraudulent nature of the records and claims, it would not have paid Medicaid monies to Eihab.

100. The United States has been damaged by Abboud's wrongful conduct.

COUNT VI
CONSPIRACY ON OR AFTER MAY 20, 2009
31 U.S.C. § 3729(a)(1)(C)

101. The relators reallege paragraphs 1 through 75 above.

102. In connection with claims submitted to the New York Medicaid Program, from at least in or about 2004 to the present, in the Eastern District of New York, and elsewhere, defendant Abboud, in violation of 31 U.S.C. §§ 3729(a)(1)(C) (as amended on May 20, 2009), knowingly conspired with Ahmed Hegazy, Wafa Abboud, and others to commit a violation of 31 U.S.C. subsections (A) and (B) by knowingly presenting, or causing to be presented, false or fraudulent claims for payment or approval, and knowingly making, using, or causing to be made or used, false records or statements material to a false or fraudulent claim.

103. To further the object of the conspiracy, Abboud and others committed various overt acts, including submitting false or fraudulent bills to the Medicaid Program, creating and maintaining fictitious records, such as attendance sheets, time records, and case notes, to substantiate the fraudulent bills, and wholesale shredding of documents consisting, on information and belief, of records that did not support the fraudulent claims for reimbursement.

104. The United States has paid money to defendant Eihab upon the false, fictitious, or fraudulent claims.

105. If the United States had known of the conspiracy and the false and fraudulent claims and records, it would not have paid the Medicaid monies to Eihab.

106. The United States has been damaged by the defendants' wrongful conduct.

COUNT VII
RETALIATION IN VIOLATION OF 31 U.S.C. § 3730(h)

107. The relators reallege paragraphs 1 through 75 above.

108. As alleged above, on learning that the relators and site managers had reported to OMRDD auditors that Abboud had asked the site managers to create fictitious documents to support Eihab's fraudulent billing, Abboud and Eihab began harassing and discriminating against the relators, and the site managers as well.

109. As alleged above, the harassment and discrimination against the relators included but was not limited to false accusations of defective job performance, false accusations of racial and national origin discrimination, false accusations of coercing the site managers into making a false report to the OMRDD auditors, demotion, the threat of being fired, actually being fired, and interference with the relators' rights to unemployment and other benefits.

110. By their conduct, Abboud and Eihab, in violation of the whistleblower protection provisions of the False Claims Act, 31 U.S.C. § 3730(h) (as in effect prior to May 20, 2009, and as amended May 20, 2009) wrongfully retaliated against the relators because of lawful acts done by the relators in furtherance of other efforts to stop one or more violations of the False Claims Act.

111. The relators have been damaged by Abboud and Eihab's wrongful conduct.

COUNT VIII
FALSE CLAIMS ACT VIOLATIONS--N.Y. STATE FIN. LAW § 189(1)(a)

112. The relators reallege paragraphs 1 through 75 above.

113. In connection with claims for Medicaid funds, from at least 2004 to the present, in the Eastern District of New York and elsewhere, the defendants engaged in a practice of

knowingly presenting and causing to be presented to one or more employees, officers, or agents of the State of New York or a local government, false and fraudulent claims for payment and approval, that is, by namely by submitting invoices and supporting documentation that were false or fraudulent, and that falsely impliedly and expressly certified Eihab's compliance with applicable law, rules, regulations, and other Medicaid program requirements, in violation of section 189(1)(a) of the New York False Claims Act.

114. The State of New York has paid funds to the defendants upon the false, fictitious, or fraudulent claims described in this complaint.

115. Had the State of New York known of the false and fraudulent nature of the defendants' claims, it would not have paid Medicaid monies to Eihab.

116. The State of New York has been damaged by the defendants' wrongful conduct.

COUNT IX
FALSE CLAIMS ACT VIOLATIONS--N.Y. STATE FIN. LAW § 189(1)(b)

117. The relators reallege paragraphs 1 through 75 above.

118. In connection with claims for Medicaid funds, from at least 2004 to the present, in the Eastern District of New York and elsewhere, the defendants engaged in a practice of knowingly making, using, and causing to be made false records or statements to get false or fraudulent claims paid or approved by the State of New York or a local government, by creating fraudulent documents including, but not limited to, false and fraudulent attendance records, case notes, and other documents required for or material to claims for Medicaid funds, in violation of N.Y. State Fin. Law § 189(1)(b).

119. The State of New York has paid funds to the defendants upon the false, fictitious, and fraudulent claims described in this complaint.

120. Had the State of New York known of the false and fraudulent nature of the defendants' records and statements, it would not have paid funds to the defendants.

121. The State of New York has been damaged by the defendants' wrongful conduct.

COUNT X
CONSPIRACY IN VIOLATION OF N.Y. ST. FIN. LAW § 189(1)(c)

122. The relators reallege paragraphs 1 through 75 above.

123. In connection with claims submitted to the New York Medicaid Program, from at least in or about 2004 to the present, in the Eastern District of New York and elsewhere, defendants Abboud and Eihab, in violation of section 189(1)(c) of the New York False Claims Act, knowingly conspired with Ahmed Hegazy, Wafa Abboud, and others to defraud the state or a local government, or both, by getting false or fraudulent claims allowed or paid.

124. To further the object of the conspiracy, Abboud, Eihab, and others committed various overt acts, including submitting false or fraudulent bills to the Medicaid Program, creating and maintaining fictitious records, such as attendance sheets, time records, and case notes, to substantiate the fraudulent bills, and wholesale shredding of documents consisting, on information and belief, of records that did not support the fraudulent claims for reimbursement.

125. The State of New York has paid money to defendant Eihab upon the false, fictitious, or fraudulent claims.

126. If the State of New York had known of the false and fraudulent nature of the claims and records, it would not have paid the false or fraudulent bills.

127. The State of New York has been damaged by Abboud's wrongful conduct.

COUNT XI
RETALIATION IN VIOLATION OF N.Y. STATE FIN. LAW § 191(1)

128. The relators reallege paragraphs 1 through 75 above.

129. As alleged above, on learning that the relators and site managers had reported to OMRDD auditors that Abboud had asked the site managers to create fictitious documents to support Eihab's fraudulent billing, Abboud and Eihab began harassing and discriminating against the relators, and the site managers as well.

130. As alleged above, the harassment and discrimination against the relators included but was not limited to false accusations of defective job performance, false accusations of racial and national origin discrimination, false accusations of coercing the site managers into making a false report to the OMRDD auditors, demotion, the threat of being fired, actually being fired, and interference with the relators' rights to unemployment and other benefits.

131. By their conduct described above, Eihab and Abboud, in violation of the whistleblower protection provisions of the New York False Claims Act, N.Y. State Fin. Law § 191(1)A, wrongfully retaliated against the relators for investigating and reporting the fraudulent practices whereby the defendants obtained government funds, including from the federal government and New York State.

132. The relators have been damaged by the defendants' wrongful conduct.

COUNT XII
INTERFERENCE WITH PROTECTED RIGHTS
UNDER 29 U.S.C. § 1140—Relator Roe

133. Relator Roe repeats paragraphs 1 through 75 above.

134. By their conduct described above, Eihab and Abboud interfered with relator Roe's rights under ERISA, in violation of 29 U.S.C. § 1140.

135. Relator Roe has been damaged by the defendants' wrongful conduct.

COUNT XIII
INTERFERENCE WITH PROTECTED RIGHTS
UNDER 29 U.S.C. §2615(a)(1)—Relator Roe

136. Relator Roe repeats paragraphs 1 through 75 above.

137. By its conduct described above, Eihab interfered with relator Roe's rights under the Family and Medical Leave Act, in violation of 29 U.S.C. § 2615(a)(1).

138. Relator Roe has been damaged by the defendants' wrongful conduct.

COUNT XIV
BREACH OF CONTRACT—Relator Doe

139. Relator Doe repeats paragraphs 1 through 75 above.

140. At all relevant times, EIHAB's Code of Ethics and Business Conduct provided, "EIHAB policy strictly prohibits retaliation, in any form, against an individual making a report by internal or external mechanisms in good faith."

141. Eihab was contractually bound not to retaliate against relator Doe for reporting in good faith to the OMRDD auditors.

142. By its conduct described above, Eihab is liable to Doe for breach of contract.

143. Relator Doe has been damaged by Eihab's wrongful conduct.

COUNT XIV
BREACH OF CONTRACT—Relator Roe

144. Relator Roe repeats paragraphs 1 through 75 above.

145. At all relevant times, EIHAB's Code of Ethics and Business Conduct provided, "EIHAB policy strictly prohibits retaliation, in any form, against an individual making a report by internal or external mechanisms in good faith."

146. Eihab was contractually bound not to retaliate against relator Roe for reporting in good faith to the OMRDD auditors.

147. By its conduct described above, Eihab is liable to Roe for breach of contract.

148. Relator Roe has been damaged by Eihab's wrongful conduct.

DEMAND FOR RELIEF

WHEREFOR the relators, on their own behalf and on behalf and in the name of the United States and the State of New York, demand judgment against the defendants for the following:

A. Ordering the defendants to cease and desist from violating the False Claims Act, 31 U.S.C. §§ 3729 *et seq.*, and the New York False Claims Act, N.Y. State Fin. Law §§ 189 *et seq.*

B. On Count I, against the defendants in the amount of three times the amount of damages the United States has sustained because of Defendants' actions, plus a civil penalty of \$11,000.00 for each violation of the False Claims Act, as provided by 31 U.S.C. ' 3729(a)(1), as amended, with interest;

C. On Count II, against the defendants in the amount of three times the amount of damages the United States has sustained because of Defendants' actions, plus a civil penalty of \$11,000.00 for each violation of the False Claims Act, as provided by 31 U.S.C. ' 3729(a)(1), as amended, with interest;

D. On Count III, against the defendants in the amount of three times the amount of damages the United States has sustained because of Defendants' actions, plus a civil penalty of \$11,000.00 for each violation of the False Claims Act, as provided by 31 U.S.C. ' 3729(a)(1), as amended, with interest;

E. On Count IV, against the defendants in the amount of three times the amount of damages the United States has sustained because of Defendants' actions, plus a civil penalty of \$11,000.00 for each violation of the False Claims Act, as provided by 31 U.S.C. ' 3729(a)(1), as amended, with interest;

F. On Count V, against the defendants in the amount of three times the amount of damages the United States has sustained because of Defendants' actions, plus a civil penalty of \$11,000.00 for each violation of the False Claims Act, as provided by 31 U.S.C. ' 3729(a)(1), as amended, with interest;

G. On Count VI, against the defendants in the amount of three times the amount of damages the United States has sustained because of Defendants' actions, plus a civil penalty of \$11,000.00 for each violation of the False Claims Act, as provided by 31 U.S.C. ' 3729(a)(1), as amended, with interest;

H. On Counts I through VI, awarding the relators the maximum amount available under the False Claims Act for bringing this action, namely, 25 percent of the proceeds of the action by judgment or settlement of the claim if the United States intervenes in the matter (or pursues its claim through any alternate remedy available to the government, pursuant to 31 U.S.C. ' 3730 (c)(5) and (d), or, alternatively, 30 percent of the proceeds of the action by judgment or settlement of the claim, if the United States declines to intervene;

I. On Count VII, damages including, but not necessarily limited to, two times the amount of back pay, interest on back pay, front pay, and compensatory damages, as provided by 31 U.S.C. ' 3730(h);

J. On Count VIII, against the defendants in the amount of three times the amount of damages which New York State has sustained actions for each act of the defendants in violation of the New York False Claims Act, as provided by N.Y. State Fin. Law ' 189(1)(g)(ii);

K. On Count IX, against the defendants in the amount of three times the amount of damages which the City has sustained because of defendants=actions for each act of the defendants in violation of the New York False Claims Act, as provided by N.Y. State Fin. Law ' 189(1)(g)(ii).

L. On Count X, against the defendants in the amount of three times the amount of damages which the City has sustained because of defendants=actions for each act of the defendants in violation of the New York False Claims Act, as provided by N.Y. State Fin. Law ' 189(1)(g)(ii).

M. On Counts VIII through X, awarding the relators the maximum amount available under the New York False Claims Act for bringing this action, namely, 25 percent of the proceeds of the action by judgment or settlement of the claim if the New York attorney general elects to convert the *qui tam* action into an attorney general enforcement action, or to permit The Eastern District of New York to convert the action into a civil enforcement action by New York City, or the New York attorney general or New York City elects to intervene in the *qui tam* action (or pursues the state= claim through any alternate action; or, alternatively, 30 percent of the proceeds of the action by judgment or settlement of the claim, if the New York attorney

general or New York City does not elect to intervene or convert the action, pursuant to N.Y. State Fin. Law ' 190(5)(c) and (6);

N. On Count XI, damages including, but not necessarily limited to, two times the amount of back pay, interest on back pay, front pay, and compensatory damages, as provided by N.Y. State Fin. Law ' 191(1);

O. On Count XII, all appropriate relief favor of relator Roe including, but not necessarily limited to, all appropriate relief favor of relator Roe including, but not necessarily limited to, restitution of benefits;

P. On Count XIII, all appropriate relief in favor of relator Roe including, but not necessarily limited to, lost compensation, interest, and liquidated damages as provided by law;

Q. On Count XIV, damages in favor of relator Doe including lost income and prejudgment interest as provide by law;

R. On Count XV, damages in favor of Relator Roe including lost income and prejudgment interest as provide by law;

S. Awarding the relators all reasonable expenses necessarily incurred in prosecuting this action, plus all reasonable attorneys=fees and costs, as provided by 31 U.S.C. ' ' 3730(d) and (h), and N.Y. State Fin. Law ' 190(6)(b);

T. Awarding the relators prejudgment interest as provided by law, and such other relief for the United States, New York State, and the relators as the court deems appropriate.

DEMAND FOR JURY TRIAL

The relators hereby demand trial by jury.

Dated: New York, New York
February 27, 2012

Timothy J. McInnis
Richard F. Bernstein
McINNIS LAW

By: _____ /s/
Richard F. Bernstein

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