

**FILED**  
SUPERIOR COURT OF CALIFORNIA  
COUNTY OF ORANGE  
CENTRAL JUSTICE CENTER

OCT 24 2014 *AS*

ALAN CARLSON, Clerk of the Court

BY L. HOYLE DEPUTY

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF ORANGE

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THE PEOPLE OF THE STATE OF CALIFORNIA, ) No. 13ZF0179  
) AMENDMENT 1  
Plaintiff, )  
)  
)  
vs. ) INDICTMENT  
)  
RYAN NATHANIL MCCRACKEN 12/18/74 )  
A7101440 )  
JEFFREY EDWARD CAMPAU 10/15/74 )  
A7638659 )  
AKA JEFFREY EDWARD CAMPAN )  
JEFFREY EDWARD CAMPAO )  
JEFFREY EDWARD CAMPEV )  
LANDEN ALAN MIRALLEGRO 09/19/75 )  
A9033126 )  
ABRAHAM KHORSHAD 08/26/51 )  
F3161314 )  
Defendant(s))

THE ORANGE COUNTY GRAND JURY accuses the above-named RYAN NATHANIL MCCRACKEN, JEFFREY EDWARD CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD of violating the law in Orange County, California, as follows:

COUNT 1: On or about and between June 08, 2005 and October 21, 2013, in violation of Section 182(a)(1) of the Penal Code (CONSPIRACY TO COMMIT A CRIME), a FELONY, RYAN NATHANIL MCCRACKEN, JEFFREY EDWARD CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD did unlawfully conspire together and with each other to commit the crime of INSURANCE FRAUD, in violation of Section 550(a) of the Penal Code Code.

It is further alleged that pursuant to and for the purpose of carrying out the objects and purposes of the conspiracy, one and more of the conspirators committed the following overt acts:

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OVERT ACT 1

OVERT ACTS:

I. Jeffrey Campau, Landen Mirallegro and Abraham Khorshad formed a Durable Medical Equipment company named ASPEN MEDICAL RESOURCES, LLC in June of 2005 to provide almost exclusively durable medical equipment to workers compensation patients.

II. Jeffrey Campau and Landen Mirallegro owned 25% of the company and Abraham Khorshad owned the other 50%.

III. Jeffrey Campau, Landen Mirallegro and Abraham Khorshad, employed sales persons to solicit doctor's offices for prescriptions for a hot/cold unit to workers compensation patients and paid the sales persons commissions for each prescription.

IV. Campau and Mirallegro instructed their sales staff to obtain prescriptions written by doctors and chiropractors without specifying a length of use for the hot/cold unit.

V. The sales persons employed by Aspen Medical Resources, at the direction of Campau and Mirallegro sought multiple prescriptions extensions from the doctor's offices to justify rental of the hot/cold unit for multiple months.

VI. Campau and Mirallegro instructed the billing staff to submit claims to the insurance carrier in a deceptive format making it appear as if two units were provided to the patients instead of only one unit.

VII. Campau and Mirallegro also instructed the billing staff to bill the hot/cold unit to the insurance carriers at rental rates which were well in excess of the hot/cold units Manufacturer's Suggested Retail Price without giving the insurance carrier the option to purchase the unit instead of renting it.

VIII. Campau, Mirallegro and Khorshad submitted claims to insurance carriers in the same manner as ASPEN under an additional company owned by Jeff Campau and Landen Mirallegro named National DME without disclosing to the insurance carriers that National DME and ASPEN MEDICAL RESOURCES LLC were in fact the same company.

1 IX.Campau, Mirallegro and Khorshad directed their staff to file  
2 liens at the Workers Compensation Appeals Board for any unpaid  
3 balances for these claims.

4 X.Ryan McCracken was employed as the collection manager by  
5 Campau, Mirallegro and Khorshad to aggressively collect on these  
6 liens between 2009 to October 21, 2013.

7 XI.McCracken received commissions for recovery on liens from  
8 ASPEN and National DME until April of 2012.

9 XII.McCracken appeared in depositions for Campau, Mirallegro and  
10 Khorshad on January 16, 2012 as the person most knowledgeable  
11 on ASPEN's billing practices.

12 COUNT 2: On or about and between November 03, 2009 and April  
13 24, 2012, in violation of Section 550(a)(8) of the Penal Code  
14 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
15 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
16 defraud THE COUNTY OF SAN BERNARDINO, did knowingly and  
17 unlawfully present multiple claims for payment of the same  
18 health care benefit in an amount exceeding nine hundred fifty  
19 dollars (\$950), and did aid and abet, solicit, and conspire with  
20 another to do the same.

21 COUNT 3: On or about and between November 03, 2009 and April  
22 24, 2012, in violation of Section 550(a)(5) of the Penal Code  
23 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
24 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
25 intent to defraud, did knowingly and unlawfully prepare, make,  
26 and subscribe a material writing, with the intent to present and  
27 use it, and to allow it to be presented to THE COUNTY OF SAN  
28 BERNARDINO, in support of a false and fraudulent claim, and did  
aid and abet, solicit, and conspire with another to do the same.

COUNT 4: On or about and between December 23, 2009 and January  
06, 2012, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud FIREMAN'S FUND, did knowingly and unlawfully present  
multiple claims for payment of the same health care benefit in  
an amount exceeding nine hundred fifty dollars (\$950), and did  
aid and abet, solicit, and conspire with another to do the same.

1 COUNT 5: On or about and between December 23, 2009 and January  
2 06, 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to FIREMAN'S FUND, in  
8 support of a false and fraudulent claim, and did aid and abet,  
9 solicit, and conspire with another to do the same.

10 COUNT 6: On or about and between November 16, 2009 and July 31,  
11 2012, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud REPUBLIC INDEMNITY, did knowingly and unlawfully  
15 present multiple claims for payment of the same health care  
16 benefit in an amount exceeding nine hundred fifty dollars  
17 (\$950), and did aid and abet, solicit, and conspire with another  
18 to do the same.

19 COUNT 7: On or about and between November 16, 2009 and July 31,  
20 2012, in violation of Section 550(a)(5) of the Penal Code  
21 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
22 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
23 intent to defraud, did knowingly and unlawfully prepare, make,  
24 and subscribe a material writing, with the intent to present and  
25 use it, and to allow it to be presented to REPUBLIC INDEMNITY,  
26 in support of a false and fraudulent claim, and did aid and  
27 abet, solicit, and conspire with another to do the same.

28 COUNT 8: On or about and between November 16, 2009 and April  
05, 2013, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud AMERICAN CLAIMS MANAGEMENT, did knowingly and unlawfully  
present multiple claims for payment of the same health care  
benefit in an amount exceeding nine hundred fifty dollars  
(\$950), and did aid and abet, solicit, and conspire with another  
to do the same.

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1 COUNT 9: On or about and between November 16, 2009 and April  
2 05, 2013, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to AMERICAN CLAIMS  
8 MANAGEMENT, in support of a false and fraudulent claim, and did  
9 aid and abet, solicit, and conspire with another to do the same.

10 COUNT 10: On or about and between December 13, 2010 and July  
11 06, 2012, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud TRISTAR INSURANCE, did knowingly and unlawfully present  
15 multiple claims for payment of the same health care benefit in  
16 an amount exceeding nine hundred fifty dollars (\$950), and did  
17 aid and abet, solicit, and conspire with another to do the same.

18 COUNT 11: On or about and between October 13, 2010 and July 06,  
19 2012, in violation of Section 550(a)(5) of the Penal Code  
20 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
21 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
22 intent to defraud, did knowingly and unlawfully prepare, make,  
23 and subscribe a material writing, with the intent to present and  
24 use it, and to allow it to be presented to TRISTAR INSURANCE, in  
25 support of a false and fraudulent claim, and did aid and abet,  
26 solicit, and conspire with another to do the same.

27 COUNT 12: On or about and between November 03, 2009 and July  
28 17, 2011, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud CNA, did knowingly and unlawfully present multiple  
claims for payment of the same health care benefit in an amount  
exceeding nine hundred fifty dollars (\$950), and did aid and  
abet, solicit, and conspire with another to do the same.

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1 COUNT 13: On or about and between November 03, 2009 and July  
2 14, 2011, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to CNA, in support of a  
8 false and fraudulent claim, and did aid and abet, solicit, and  
9 conspire with another to do the same.

10 COUNT 14: On or about and between March 08, 2011 and January  
11 30, 2012, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud HUDSON, did knowingly and unlawfully present multiple  
15 claims for payment of the same health care benefit in an amount  
16 exceeding nine hundred fifty dollars (\$950), and did aid and  
17 abet, solicit, and conspire with another to do the same.

18 COUNT 15: On or about and between March 08, 2011 and January  
19 30, 2012, in violation of Section 550(a)(5) of the Penal Code  
20 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
21 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
22 intent to defraud, did knowingly and unlawfully prepare, make,  
23 and subscribe a material writing, with the intent to present and  
24 use it, and to allow it to be presented to HUDSON, in support of  
25 a false and fraudulent claim, and did aid and abet, solicit, and  
26 conspire with another to do the same.

27 COUNT 16: On or about and between November 03, 2009 and October  
28 24, 2012, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud STATE FARM, did knowingly and unlawfully present  
multiple claims for payment of the same health care benefit in  
an amount exceeding nine hundred fifty dollars (\$950), and did  
aid and abet, solicit, and conspire with another to do the same.

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1 COUNT 17: On or about and between November 03, 2009 and October  
2 24, 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to STATE FARM, in  
8 support of a false and fraudulent claim, and did aid and abet,  
9 solicit, and conspire with another to do the same.

10 COUNT 18: On or about and between November 02, 2009 and August  
11 23, 2012, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud YORK, did knowingly and unlawfully present multiple  
15 claims for payment of the same health care benefit in an amount  
16 exceeding nine hundred fifty dollars (\$950), and did aid and  
17 abet, solicit, and conspire with another to do the same.

18 COUNT 19: On or about and between November 02, 2009 and August  
19 23, 2012, in violation of Section 550(a)(5) of the Penal Code  
20 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
21 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
22 intent to defraud, did knowingly and unlawfully prepare, make,  
23 and subscribe a material writing, with the intent to present and  
24 use it, and to allow it to be presented to YORK, in support of a  
25 false and fraudulent claim, and did aid and abet, solicit, and  
26 conspire with another to do the same.

27 COUNT 20: On or about and between December 15, 2009 and January  
28 11, 2012, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud GALLEGHER BASSETT (ACE, AIGRM, OLD REPUBLIC  
PENNSYLVANIA), did knowingly and unlawfully present multiple  
claims for payment of the same health care benefit in an amount  
exceeding nine hundred fifty dollars (\$950), and did aid and  
abet, solicit, and conspire with another to do the same.

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1 COUNT 21: On or about and between December 15, 2009 and January  
2 11, 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to GALLEGHER BASSETT  
(ACE, AIGRM, OLD REPUBLIC PENNSYLVANIA), in support of a false  
and fraudulent claim, and did aid and abet, solicit, and  
conspire with another to do the same.

8 COUNT 22: On or about and between November 23, 2009 and  
9 September 04, 2012, in violation of Section 550(a)(8) of the  
10 Penal Code (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD  
11 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
12 intent to defraud LIBERTY MUTUAL, did knowingly and unlawfully  
13 present multiple claims for payment of the same health care  
14 benefit in an amount exceeding nine hundred fifty dollars  
(\$950), and did aid and abet, solicit, and conspire with another  
to do the same.

15 COUNT 23: On or about and between November 23, 2009 and  
16 September 04, 2012, in violation of Section 550(a)(5) of the  
17 Penal Code (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY  
18 EDWARD CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with  
19 the intent to defraud, did knowingly and unlawfully prepare,  
20 make, and subscribe a material writing, with the intent to  
present and use it, and to allow it to be presented to LIBERTY  
MUTUAL, in support of a false and fraudulent claim, and did aid  
and abet, solicit, and conspire with another to do the same.

21 COUNT 24: On or about and between December 24, 2009 and April  
22 25, 2013, in violation of Section 550(a)(8) of the Penal Code  
23 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
24 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
25 defraud THE COUNTY OF RIVERSIDE, did knowingly and unlawfully  
26 present multiple claims for payment of the same health care  
27 benefit in an amount exceeding nine hundred fifty dollars  
(\$950), and did aid and abet, solicit, and conspire with another  
to do the same.

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1 COUNT 25: On or about and between December 24, 2009 and April  
2 25, 2013, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to THE COUNTY OF  
8 RIVERSIDE, in support of a false and fraudulent claim, and did  
9 aid and abet, solicit, and conspire with another to do the same.

10 COUNT 26: On or about and between November 02, 2009 and  
11 September 11, 2012, in violation of Section 550(a)(8) of the  
12 Penal Code (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD  
13 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
14 intent to defraud EMPLOYERS, did knowingly and unlawfully  
15 present multiple claims for payment of the same health care  
16 benefit in an amount exceeding nine hundred fifty dollars  
17 (\$950), and did aid and abet, solicit, and conspire with another  
18 to do the same.

19 COUNT 27: On or about and between November 02, 2009 and  
20 September 11, 2012, in violation of Section 550(a)(5) of the  
21 Penal Code (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY  
22 EDWARD CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with  
23 the intent to defraud, did knowingly and unlawfully prepare,  
24 make, and subscribe a material writing, with the intent to  
25 present and use it, and to allow it to be presented to  
26 EMPLOYERS, in support of a false and fraudulent claim, and did  
27 aid and abet, solicit, and conspire with another to do the same.

28 COUNT 28: On or about and between November 23, 2009 and May 23,  
2012, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud FARMERS, did knowingly and unlawfully present multiple  
claims for payment of the same health care benefit in an amount  
exceeding nine hundred fifty dollars (\$950), and did aid and  
abet, solicit, and conspire with another to do the same.

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1 COUNT 29: On or about and between November 23, 2009 and May 23,  
2 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to FARMERS, in support  
8 of a false and fraudulent claim, and did aid and abet, solicit,  
9 and conspire with another to do the same.

10 COUNT 30: On or about and between November 17, 2009 and May 11,  
11 2011, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud TRAVELERS, did knowingly and unlawfully present  
15 multiple claims for payment of the same health care benefit in  
16 an amount exceeding nine hundred fifty dollars (\$950), and did  
17 aid and abet, solicit, and conspire with another to do the same.

18 COUNT 31: On or about and between November 17, 2009 and May 11,  
19 2011, in violation of Section 550(a)(5) of the Penal Code  
20 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
21 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
22 intent to defraud, did knowingly and unlawfully prepare, make,  
23 and subscribe a material writing, with the intent to present and  
24 use it, and to allow it to be presented to TRAVELERS, in support  
25 of a false and fraudulent claim, and did aid and abet, solicit,  
26 and conspire with another to do the same.

27 COUNT 32: On or about and between July 02, 2012 and August 06,  
28 2012, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud FIRST COMP INSURANCE, did knowingly and unlawfully  
present multiple claims for payment of the same health care  
benefit in an amount exceeding nine hundred fifty dollars  
(\$950), and did aid and abet, solicit, and conspire with another  
to do the same.

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1 COUNT 33: On or about and between July 02, 2012 and August 06,  
2 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to FIRST COMP, in  
8 support of a false and fraudulent claim, and did aid and abet,  
9 solicit, and conspire with another to do the same.

10 COUNT 34: On or about and between November 24, 2009 and June  
11 20, 2012, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud STATE COMPENSATION INSURANCE FUND, did knowingly and  
15 unlawfully present multiple claims for payment of the same  
16 health care benefit in an amount exceeding nine hundred fifty  
17 dollars (\$950), and did aid and abet, solicit, and conspire with  
18 another to do the same.

19 COUNT 35: On or about and between November 24, 2009 and June  
20 20, 2012, in violation of Section 550(a)(5) of the Penal Code  
21 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
22 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
23 intent to defraud, did knowingly and unlawfully prepare, make,  
24 and subscribe a material writing, with the intent to present and  
25 use it, and to allow it to be presented to STATE COMPENSATION  
26 INSURANCE FUND, in support of a false and fraudulent claim, and  
27 did aid and abet, solicit, and conspire with another to do the  
28 same.

29 COUNT 36: On or about and between December 29, 2009 and June  
30 13, 2012, in violation of Section 550(a)(8) of the Penal Code  
31 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
32 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
33 defraud COMP WEST, did knowingly and unlawfully present  
34 multiple claims for payment of the same health care benefit in  
35 an amount exceeding nine hundred fifty dollars (\$950), and did  
36 aid and abet, solicit, and conspire with another to do the same.

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1 COUNT 37: On or about and between December 29, 2009 and June  
2 13, 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to COMP WEST, in support  
8 of a false and fraudulent claim, and did aid and abet, solicit,  
9 and conspire with another to do the same.

10 COUNT 38: On or about and between November 02, 2009 and May 03,  
11 2012, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud SENTRY, did knowingly and unlawfully present multiple  
15 claims for payment of the same health care benefit in an amount  
16 exceeding nine hundred fifty dollars (\$950), and did aid and  
17 abet, solicit, and conspire with another to do the same.

18 COUNT 39: On or about and between November 02, 2009 and May 03,  
19 2012, in violation of Section 550(a)(5) of the Penal Code  
20 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
21 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
22 intent to defraud, did knowingly and unlawfully prepare, make,  
23 and subscribe a material writing, with the intent to present and  
24 use it, and to allow it to be presented to SENTRY, in support of  
25 a false and fraudulent claim, and did aid and abet, solicit, and  
26 conspire with another to do the same.

27 COUNT 40: On or about and between November 17, 2009 and  
28 November 23, 2010, in violation of Section 550(a)(8) of the  
Penal Code (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD  
CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
intent to defraud BERKSHIRE HATHAWAY (BHHC), did knowingly and  
unlawfully present multiple claims for payment of the same  
health care benefit in an amount exceeding nine hundred fifty  
dollars (\$950), and did aid and abet, solicit, and conspire with  
another to do the same.

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1 COUNT 41: On or about and between November 17, 2009 and  
2 November 23, 2010, in violation of Section 550(a)(5) of the  
3 Penal Code (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY  
4 EDWARD CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with  
5 the intent to defraud, did knowingly and unlawfully prepare,  
6 make, and subscribe a material writing, with the intent to  
7 present and use it, and to allow it to be presented to BERKSHIRE  
HATHAWAY (BHHC), in support of a false and fraudulent claim, and  
did aid and abet, solicit, and conspire with another to do the  
same.

8 COUNT 42: On or about and between November 09, 2009 and October  
9 18, 2012, in violation of Section 550(a)(8) of the Penal Code  
10 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
11 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
12 defraud CHARTIS (AIG), did knowingly and unlawfully present  
13 multiple claims for payment of the same health care benefit in  
an amount exceeding nine hundred fifty dollars (\$950), and did  
aid and abet, solicit, and conspire with another to do the same.

14 COUNT 43: On or about and between November 09, 2009 and October  
15 18, 2012, in violation of Section 550(a)(5) of the Penal Code  
16 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
17 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
18 intent to defraud, did knowingly and unlawfully prepare, make,  
19 and subscribe a material writing, with the intent to present and  
20 use it, and to allow it to be presented to CHARTIS(AIG), in  
support of a false and fraudulent claim, and did aid and abet,  
solicit, and conspire with another to do the same.

21 COUNT 44: On or about and between November 01, 2009 and July  
22 02, 2012, in violation of Section 550(a)(8) of the Penal Code  
23 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
24 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
25 defraud HARTFORD INSURANCE, did knowingly and unlawfully  
26 present multiple claims for payment of the same health care  
benefit in an amount exceeding nine hundred fifty dollars  
(\$950), and did aid and abet, solicit, and conspire with another  
to do the same.

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1 COUNT 45: On or about and between November 01, 2009 and July  
2 02, 2012, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to HARTFORD INSURANCE,  
8 in support of a false and fraudulent claim, and did aid and  
9 abet, solicit, and conspire with another to do the same.

10 COUNT 46: On or about and between November 02, 2009 and July  
11 19, 2013, in violation of Section 550(a)(8) of the Penal Code  
12 (MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
13 LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
14 defraud ZENITH INSURANCE, did knowingly and unlawfully present  
15 multiple claims for payment of the same health care benefit in  
16 an amount exceeding nine hundred fifty dollars (\$950), and did  
17 aid and abet, solicit, and conspire with another to do the same.

18 COUNT 47: On or about and between November 02, 2009 and July  
19 19, 2013, in violation of Section 550(a)(5) of the Penal Code  
20 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
21 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
22 intent to defraud, did knowingly and unlawfully prepare, make,  
23 and subscribe a material writing, with the intent to present and  
24 use it, and to allow it to be presented to ZENITH INSURANCE, in  
25 support of a false and fraudulent claim, and did aid and abet,  
26 solicit, and conspire with another to do the same.

27 COUNT 48: On or about and between March 18, 2010 and August 25,  
28 2011, in violation of Section 550(a)(8) of the Penal Code  
(MEDICAL INSURANCE FRAUD), a FELONY, JEFFREY EDWARD CAMPAU,  
LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the intent to  
defraud USPS, did knowingly and unlawfully present multiple  
claims for payment of the same health care benefit in an amount  
exceeding nine hundred fifty dollars (\$950), and did aid and  
abet, solicit, and conspire with another to do the same.

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1 COUNT 49: On or about and between March 18, 2010 and August 25,  
2 2011, in violation of Section 550(a)(5) of the Penal Code  
3 (INSURANCE FRAUD - WRITTEN CLAIM), a FELONY, JEFFREY EDWARD  
4 CAMPAU, LANDEN ALAN MIRALLEGRO and ABRAHAM KHORSHAD, with the  
5 intent to defraud, did knowingly and unlawfully prepare, make,  
6 and subscribe a material writing, with the intent to present and  
7 use it, and to allow it to be presented to USPS, in support of a  
8 false and fraudulent claim, and did aid and abet, solicit, and  
9 conspire with another to do the same.

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ENHANCEMENT(S)

9 It is further alleged pursuant to Penal Code section 186.11(a)  
10 (1)/(2) (AGGRAVATED WHITE COLLAR CRIME - OVER \$500,000), that as  
11 to counts 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16,  
12 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32,  
13 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48  
14 and 49, defendants JEFFREY EDWARD CAMPAU, LANDEN ALAN MIRALLEGRO  
15 and ABRAHAM KHORSHAD engaged in a pattern of related fraudulent  
16 felony conduct involving the taking of more than five hundred  
17 thousand dollars (\$500,000).

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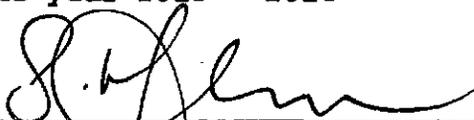
NOTICES:

The People request that defendant and counsel disclose, within  
15 days, all of the materials and information described in Penal  
Code section 1054.3, and continue to provide any later-acquired  
materials and information subject to disclosure, and without  
further request or order.

DATED:

A TRUE BILL

DAVID BAKER, Foreman, Grand Jury  
County of Orange, State of California  
for the year 2013 - 2014

BY:   
Deputy District Attorney

**SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE**  
**ADVISEMENT AND WAIVER OF RIGHTS FOR A FELONY GUILTY PLEA**

Case No. 137F0179 People v. Abraham Khorshad.

SUPERIOR COURT OF CALIFORNIA  
 COUNTY OF ORANGE  
 CENTRAL JUSTICE CENTER

MAY 05 2017 *JH*

1.        My true full name is \_\_\_\_\_  
 I am represented by Benjamin N. Gluck  
 BY: L. Hoyle DEPUTY

DAVID H. YAMASAKI, Clerk of the Court

2.        I understand that I am pleading guilty, and admitting the following offenses, special punishment allegations, and prior convictions, carrying the possible penalties as follows:

Ct.	Charge	Sentence Range	Enhancements	Yrs.	Term for Priors	Yrs.	Total Penalty Years
4	550(a)(8)	2, 3, 5	186-11(a)(2)	5			10 yrs
14	530(a)(8)	2, 3, 5					+ 1
14	550(a)(8)	2, 3, 5					+ 1

*People move to Dismiss remaining Counts #05 WITH A HARVEY WAIVER.*

Maximum Total Punishm

12 yrs.

3. AK In addition to time in custody, I understand the court may also order me to pay a fine as follows: up to \$10,000 for most felonies [P.C. 672]; up to \$20,000 for selected drug offenses [H&S 11372]; up to \$50,000 for selected drug offenses [H&S 11352.5]; or other:
4. AK I understand it is absolutely necessary that all plea agreements, promises of a particular sentence, and sentence recommendations be completely disclosed to the court on this form.
5. AK **Right to an attorney:** I understand I have the right to be represented by an attorney at all stages of the proceedings until my case is completed. If I cannot afford an attorney, one will be appointed for me free of charge. However, I understand that at the conclusion of my case, the court may order me to reimburse the County of Orange for the cost of my attorney, according to my ability to pay.
6. AK **Right to a preliminary hearing:** I understand I have the right to a preliminary hearing at which a judicial officer will determine if there is sufficient evidence to justify setting my case for trial. At this hearing, I have the right to be represented by an attorney as described in paragraph 5 above, the right to confront and cross-examine witnesses against me, the right to present evidence on my behalf, and the right to remain silent and not testify; but I may testify if I want to. I waive and give up my right to a preliminary hearing.
7. AK **Jury trial rights:** I understand I have the right to a speedy and public trial by a jury. I waive and give up these rights.
8. AK **Right to confront and cross-examine witnesses:** I understand I have the right to confront the witnesses against me and to cross-examine them myself or have my attorney cross-examine them. I waive and give up these rights.
9. AK **Right to testify or remain silent:** I understand I have the right to testify on my behalf. I also understand I have the right to remain silent, and I cannot be compelled to testify against my will. I waive and give up these rights.
10. AK **Right to present evidence:** I understand I have the right to present evidence and to call witnesses to testify on my behalf. I further understand I have the right to invoke the compulsory process of the court to subpoena evidence and witnesses at no cost to me. I waive and give up these rights.
11. AK **Immigration consequences:** I understand if I am not a citizen of the United States, my conviction for the offense charged will have the consequence of deportation, exclusion from admission to the United States, or denial of naturalization pursuant to the laws of the United States.

- Strike Offense(s):** understand that my conviction in this case is for a serious or violent felony ("strike") which may result in the mandatory denial of probation, substantially increased penalties, and a term in state prison for any future felony conviction.
13.  **Fourth Amendment waiver:** I understand under the Fourth and Fourteenth Amendments to the United States Constitution, I have a right to be free from unreasonable searches and seizures. I waive and give up this right, and further agree that for the period during which I am on probation or mandatory supervision I will submit my person and property, including any residence, premises, container or vehicle under my control to search and seizure at any time of the day or night by any lawenforcement officer, probation officer, post-release community supervision officer, or parole officer, with or without a warrant, probable cause, or reasonable suspicion.
14.  **Blakely/Cunningham waiver:** I understand I may have the right to a jury or court trial as to certain factors that can be used to increase my sentence on any count, sentencing enhancement, or allegation, to the upper or maximum term provided by law. I waive and give up the right to a jury or court trial on all of these factors. I agree the judge will determine the existence of any of these factors, within the judge's discretion, as allowed by law. I agree this waiver shall apply to any future sentence imposed following a probation revocation.
15.  **Appeal waiver:** I understand I have the right to appeal from decisions and orders of the Superior Court. I waive and give up my right to appeal from any and all decisions and orders made in my case, including motions to suppress evidence brought pursuant to Penal Code section 1538.5. I waive and give up my right to appeal from my guilty plea. I waive and give up my right to appeal from any legally authorized sentence the court imposes which is within the terms and limits of this plea agreement.
- Cruz waiver:** I understand that if, pending sentencing, I am arrested for or commit another crime, violate any condition of my release, or willfully fail to appear for my probation interview or my sentencing hearing, the sentence portion of this agreement will be cancelled. I will be sentenced unconditionally and I will not be allowed to withdraw my guilty plea(s).
17.  **Arbuckle waiver:** I understand I have the right to be sentenced by the judge who accepts this plea. I waive and give up that right.
18.  **Probation Report waiver:** I understand I have the right to a full probation report before sentencing. I waive and give up that right.
- Mandatory Supervision waiver:** I understand that I will be on mandatory supervision (P.C. 1170(h)(5).) for the period of time and subject to the terms and conditions specified in this plea agreement. I understand if I violate any term or condition of mandatory supervision I could be sent to county jail for the remainder of my sentence as set forth on page 6, less any credit for time served.
- Post-Release Community Supervision:** I understand that upon release from state prison I may be placed on post-release community supervision for a period of time not to exceed three years, supervised by county officers. I further understand I could be sent to county jail for up to ten days on the order of the post-release community supervision authority without a court hearing.
- Post-Release Community Supervision Revocation:** I understand that, following a court hearing, if I am found in violation of any of the terms or conditions of post-release community supervision, I could be sent to county jail for up to 180 days each time I am found in violation.
- Parole waiver:** I understand that upon release from state prison I may be placed on parole for a period of time ranging from three years to life, supervised by the California Department of Corrections and Rehabilitation. I further understand that if I am found in violation of any of the terms or conditions of parole, I could be sent to county jail for up to 180 days, except if my sentence was life, I could be sent back to state prison for up to a year.
- Mandatory execution of sentence:** I understand I am not eligible for probation and I will be sentenced to state prison or county jail pursuant to P.C. 1170(h).
24.  **Local OCDA DNA Database Consent and Waiver:** I voluntarily consent and agree to provide a Local DNA Database sample, prints and photograph to the Local OCDA DNA Database for permanent retention, forensic analyses and continual searches, anytime in the future, against other DNA profiles, prints, and photographs in any local, state, national, or international law enforcement database only for law enforcement purposes. I hereby waive and give up my right to withdraw this consent and understand that my consent and waiver of my right to withdraw my consent will remain valid and enforceable even if I successfully complete the terms of my negotiated disposition or a PC 1203.4 motion is granted. I understand that providing a DNA sample may violate my Fourth Amendment rights and I waive and give up that right as it relates to the collection and analysis of my DNA sample and continual searching of my DNA profile. Additionally, I voluntarily agree to provide my DNA sample immediately, or if I am in custody, within 72 hours of my release. I also agree to pay a \$75 administrative fee at the time of collection of my Local OCDA DNA Database sample.

25. **Proposed disposition:** I voluntarily agree and understand the court will: (Initial all that apply)

(a) Sentence me to state prison for a period of \_\_\_\_\_ years and \_\_\_\_\_ months, credit for time served of \_\_\_\_\_ days actual custody and \_\_\_\_\_ days of good time/work time for a total credit of \_\_\_\_\_ days. I waive and give up my right to make application for probation and request immediate sentence.

(b) Sentence me to county jail, for a period of \_\_\_\_\_ years and \_\_\_\_\_ months pursuant to P.C. 1170(h), credit for time served of \_\_\_\_\_ days actual custody and \_\_\_\_\_ days of good time/work time for a total credit of \_\_\_\_\_ days. I waive and give up my right to make application for probation and request immediate sentence.

(c) Pronounce a divided sentence to county jail for a period of \_\_\_\_\_ years and \_\_\_\_\_ months [P.C. 1170(h)]. The sentence is divided as follows: \_\_\_\_\_ years and \_\_\_\_\_ months incarceration in the county jail, followed by mandatory supervision for \_\_\_\_\_ years and \_\_\_\_\_ months under the terms and conditions set forth on the attached pages 6 and 7.

(d) Consider my application for probation before pronouncing sentence. I understand the court may deny my application for probation and sentence me to (check one)  state prison  county jail for a maximum period of \_\_\_\_\_ years and \_\_\_\_\_ months.

a  (e) Grant me probation under the terms and conditions set forth on the attached pages 6 and 7 that I have initialed and signed. I understand I have the right to reject probation and have the court impose a final sentence. However, I agree to accept probation on the terms and conditions set forth on the attached pages 6 and 7. I further understand that if I am found in violation of any of the terms or conditions of probation, the court may sentence me to (check one)  state prison  county jail in this case for a maximum period of \_\_\_\_\_ years and \_\_\_\_\_ months.

a  (f) **Harvey waiver:** Order me to pay restitution on counts 2-49, even if any of these counts have been dismissed as part of the plea agreement, in the amount of \$8,621,845.76, or in an amount to be determined by the Probation Department. ~~If I disagree with the amount of restitution determined by the Probation Department, I may request a court hearing to determine the amount of restitution.~~  The sentencing court retains jurisdiction over this case for restitution purposes (if box checked). Joint & Several Liability Wilco-Def.

a  (g) Order me to pay the mandatory state restitution fine between \$240 and \$10,000 [P.C. 1202.4]. A second restitution fine in the same amount will also be ordered if I receive a sentence that includes probation, a conditional sentence, mandatory supervision, post-release community supervision, or parole. This second fine will be suspended and I will only have to pay it if the court later finds that I have violated the terms of my probation, conditional sentence, mandatory supervision, post-release community supervision, or parole [P.C. 1202.44 & 1202.45]. A \$40.00 court security fee must also be paid [P.C. 1465.8] as well as a \$30.00 court facility fee [G.C. 70373] on each count convicted.

a  (h) Order me to pay a mandatory fee of \$70.00 for each count convicted. [Court Operations- \$40.00- P.C. 1465.8 and Facilities- \$30.00- G.C. 70373].

(i) Order me to pay a mandatory laboratory analysis fee of \$50.00 for each specified drug offense, plus penalty assessment [H&S 11372.5 & P.C. 1464].

(j) Order me to pay a mandatory drug program fee of \$150.00 for each specified drug offense [H&S 11372.7].

a  (k) Order me to provide a state DNA sample and prints for the State DNA Database pursuant to P.C. 296 and P.C. 296.1.

a  (l) Order me to provide a local DNA sample, prints and photograph to the OCDA for permanent retention, analyses and search within any law enforcement database(s) for only law enforcement purposes.

(m) Order me to register pursuant to the following: (Check all that apply)  
 H&S 11590 (narcotics offense)  
 P.C. 186.30 (gang-related offense)  
 P.C. 457.1 (arson-related offense) I understand I will have to register for the rest of my life.  
 P.C. 290 (sex offense) I understand I will have to register for the rest of my life if I work, attend school, or reside in California.

(n) Order that my driver's license or driving privilege be suspended or revoked for a period of \_\_\_\_\_.

9 (o) The court will order that all monies paid will first be applied to restitution; and that the following terms are also part of this plea:

Per attached Restitution Agreement.

~~28~~ **CVC 23593 advisement:** You are hereby advised that being under the influence of alcohol or drugs, or both, impairs your ability to safely operate a motor vehicle. Therefore, it is extremely dangerous to human life to drive while under the influence of alcohol or drugs, or both. If you continue to drive while under the influence of alcohol or drugs, or both, and, as a result of that driving someone is killed, you can be charged with murder.

~~27~~ I acknowledge all other cases pending against me in Orange County and the proposed disposition:  
\_\_\_\_\_  
\_\_\_\_\_

28. AK Understand a plea of guilty in this case may constitute an admission I violated a previous grant of probation, mandatory supervision, post-release community supervision, or parole in other cases and may result in additional penalties imposed in those cases.

29. AK I offer my plea of guilty freely and voluntarily, and with full understanding of all matters set forth in the accusatory pleading and this advisement and waiver of rights form. No one has made any threats or used any force against me, my family, or anyone else I know, in order to convince me to plead guilty in this case. Further, all promises that have been made to me to convince me to plead guilty are on this advisement and waiver of rights form.

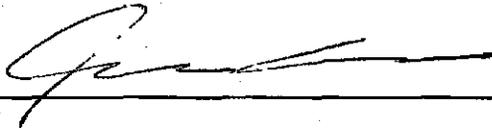
30. AK Offer the following facts as the basis for my guilty plea:  
In Orange County, California, on Per the attached factual basis which  
is incorporated by reference on page (4A)  
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People v. Abraham Khorshad

Case # 13ZF0179

On and between November 2, 2009 and July 19, 2013, in violation in Penal Code §§ 550(a)(8), I conspired with Landen Mirallegro and Jeffrey Campau to knowingly and unlawfully, and with the intent to defraud, present multiple claims for payment of the same healthcare benefit in an amount exceeding \$950 dollars to the following workers compensation carriers: Fireman's Fund, Hudson Insurance, and State Farm Insurance,

These claims were submitted for a piece of durable medical equipment, namely Hot/Cold Units, and were submitted under our company name: Aspen Medical Resources, LLC (EIN: 59-3812903) and National Marketing dba National DME (EIN: 61-1492114). We collected over \$500,000 (five hundred thousand dollars) in this case.



\_\_\_\_\_, Defendant's Signature

Abraham Khorshad

31. 94 I understand each and every one of the rights set forth above in this advisement and waiver of rights form. I waive and give up each of those rights in order to enter my guilty plea. I am entering a guilty plea because I am in fact guilty and for no other reason. I declare under penalty of perjury I have read, understood, and personally initialed each numbered item above, and I have discussed them with my attorney. I declare under penalty of perjury everything on this form is true and correct. I understand the signing and filing of this form is conclusive evidence I have pled guilty to the charges listed on this advisement and waiver of rights form.

Executed in Orange County, California.

Dated: 5/5/17 Signed: [Signature]  
Defendant

32. DEFENSE ATTORNEY'S STATEMENT: I am the attorney of record for defendant. I have explained to defendant each of the rights set forth on this form. I have discussed the charges and the facts with defendant. I have studied the possible defenses to the charges and discussed those possible defenses with defendant. I have discussed the possible sentence ranges and immigration consequences with defendant. I also have discussed the contents of this form with defendant. I concur with defendant's decision to waive the rights set forth on this form and to plead guilty. No promises of a particular sentence or sentence recommendation have been made to defendant by me, or to my knowledge by the prosecuting attorney or the court, which have not been fully disclosed on this form. I agree that this form may be received by the court as evidence of defendant's advisement and voluntary, intelligent, knowing, and express waiver of the rights set forth on this form.

Dated: 5/5/17 Signed: [Signature]  
Attorney

33. INTERPRETER'S STATEMENT:  
I, \_\_\_\_\_, having been duly sworn as a court certified interpreter, state that I am fluent in the \_\_\_\_\_ language. I translated the contents of this form to defendant in that language. The defendant told me he/she understood the contents of this form and initialed and signed it in my presence.

Dated: \_\_\_\_\_ Signed: \_\_\_\_\_  
Interpreter

34. FOR THE PEOPLE:  
Dated: 5/5/17 Signed: [Signature]  
Deputy District Attorney

Plea to the Court \_\_\_\_\_

**SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE**  
**TERMS AND CONDITIONS OF FELONY PROBATION AND MANDATORY SUPERVISION**

Case No. 132F0179 People v. Abraham Khoshdel

- Sentenced to State Prison for \_\_\_\_\_ years and \_\_\_\_\_ months. Execution of sentence suspended. Placed on probation for \_\_\_\_\_ years.
- AK Imposition of sentence suspended. Placed on probation for 3 years. Check one:  Supervised probation; or  Probation Department relieved of supervision.
- AK Probationers: Serve 270 in County Jail. Credit for 1 days actual time served and 1 days good time/work time for a total credit of 2 days. Stay granted until 11-3-17.
- Sentenced to county jail for a period of \_\_\_\_\_ years and \_\_\_\_\_ months pursuant to P.C. 1170(h). Credit for \_\_\_\_\_ days actual time served and \_\_\_\_\_ days good time/work time for a total credit of \_\_\_\_\_ days.
- Divided Sentence. Sentenced to county jail for a period of \_\_\_\_\_ years and \_\_\_\_\_ months [Total term under P.C. 1170(h)(5)]. The sentence is divided as follows: \_\_\_\_\_ years and \_\_\_\_\_ months incarceration in county jail, followed by \_\_\_\_\_ years and \_\_\_\_\_ months of mandatory supervision under the terms and conditions set forth on this page and the attached page 7. Credit for \_\_\_\_\_ days actual time served and \_\_\_\_\_ days good time/work time for a total credit of \_\_\_\_\_ days.
- AK Pay fine of \$250,000 plus penalty assessment. Per IC1872-83
- Pay mandatory fee of \$70.00 for each count convicted. [Court Operations- \$40.00- P.C. 1465.8 and Facilities- \$30.00- G.C. 70373].
- Pay mandatory laboratory analysis fee of \$50.00 for each specified drug offense plus penalty assessment [H&S 11372.5 & P.C. 1464].
- Pay mandatory drug program fee of \$150.00 for each specified drug offense [H&S 11372.7].
- AK Pay mandatory state restitution fine of \$300. [Min: \$240; Max: \$10,000- P.C. 1202.4]. If your sentence includes probation, a conditional sentence, mandatory supervision, post-release community supervision or parole, the court will order you to pay a second restitution fine in the same amount, but it will be suspended and you will only have to pay the second fine if you are later found in violation of your probation, conditional sentence, mandatory supervision, post-release community supervision, or parole [P.C. 1202.44 & 45]. All monies paid by defendant for any purpose will first be applied to restitution until it is paid in full [Cal. Constitution].
- AK Pay restitution on counts 2-49, even if any of these counts have been dismissed as part of a plea agreement, in the amount of \$3,621,845.76, or in an amount to be determined by the Court and as directed by the Probation Department or Mandatory Supervision. You are also ordered to make all financial disclosures required by law in order to fulfill your responsibility to pay full restitution [P.C. 1202.4]. You are also ordered to pay interest on restitution at the rate of 10% (check one)  from the date of sentencing OR  from the date of loss. FROM DATE RECEIVED LAST
- Register pursuant to: (Check all that apply)
  - H&S 11590 [narcotics offense]  P.C. 290 [sexual offense- lifetime registration]
  - P.C. 186.22 [gang-related offense]  P.C. 457.1 [arson offense- lifetime registration]
- AK Provide a state DNA sample and prints for the State DNA Database pursuant to P.C. 296 and 296.1, if not already provided.
- AK Provide a local DNA sample, prints and photograph to the OCDA for permanent retention, analyses and search within any law enforcement database(s) for only law enforcement purposes immediately or, if in custody, within 72 hours of your release.
- Do not be in the presence of children under the age of 18, unless accompanied by a responsible adult 21 years of age or older and approved in advance by your probation or mandatory supervision officer.
- Use no unauthorized drugs, narcotics, or controlled substances, and submit to drug or narcotic testing as directed by your probation or mandatory supervision officer, or any peace officer.
- AK Submit your person and property, including any residence, premises, container or vehicle under your control, to search and seizure at any time of the day or night by any law enforcement officer, probation officer, or mandatory supervision officer, with or without a warrant, probable cause, or reasonable suspicion.

18. AK Cooperate with your probation or mandatory supervision officer in any plan for psychological, psychiatric, alcohol, and/or drug treatment. Seek training, schooling, or employment, and maintain residence as approved by your probation or mandatory supervision officer. Do not associate with persons known to you to be parolees, on post-release community supervision, convicted felons, users or sellers of illegal drugs, or otherwise disapproved of by probation or mandatory supervision. <sup>ALREADY DONE IN A</sup>

~~19.~~ Do not possess any blank checks, write any portion of any checks, have any checking account, nor use or possess any credit cards or open credit accounts, unless approved in advance by your probation or mandatory supervision officer. Use only your true name. Do not possess any other person's personal identifying information or personal financial information unless approved in advance by your probation or mandatory supervision officer.

20. AK Do not own, use, or possess any type of dangerous or deadly weapon, including any firearm or ammunition.

21. AK Obey all orders, rules, regulations, and directives of the Court, Probation Department, Mandatory Supervision, and Jail.

22. AK Violate no law.

~~23.~~ Driver's license or driving privilege is suspended or revoked for a period of \_\_\_\_\_.

~~24.~~ All of the below apply unless lined out:

- (a) Do not drive a motor vehicle with a measurable amount of alcohol in your blood.
- (b) Submit to a chemical test of your blood on demand of any peace officer, probation officer, or mandatory supervision officer.
- (c) Do not be present in any establishment where the primary items for sale are alcoholic beverages.
- (d) Do not consume any alcoholic beverages.
- (e) Do not drive a motor vehicle without a valid California Driver's License on your person.

~~25.~~ Attend and complete the following (check all that apply):  
 52 week Batterer's Treatment Program:     Alcohol/Drug Component     Parenting Component  
 1 year Child Abuser's Program

~~26.~~ Comply with the terms and conditions of the Protective Order.

~~27.~~ Do not, in any manner, directly or indirectly, initiate contact with, nor have any communication with:

28. AK Disclose your probation or mandatory supervision status and terms upon the request of any peace officer.

29. AK Other conditions:  
Additional Conditions are incorporated as listed on Page 7A and incorporated here in.

30. AK Pay cost of probation or mandatory supervision, according to ability to pay, as directed by your probation or mandatory supervision officer.

31. AK I understand that the Court ultimately determines the conditions of probation and mandatory supervision, and I have the right to request the Court modify or eliminate any condition imposed by the Probation Department that I believe is unreasonable.

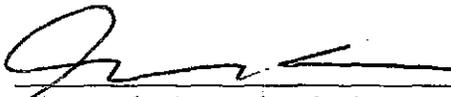
I have read and agree to all the terms and conditions I have initialed on pages 6 and 7 of this form.

Dated: 5/10/17 Defendant's Signature: [Signature]

**Additional conditions of probation for Defendant Abraham Khorshad**

**Case # 13ZF0179**

- Defendant acknowledges and understands that he may not collect on, healthcare claims that were submitted to workers compensation carriers for hot/cold units and which were submitted by his companies: Aspen Medical Resources, LLC, and National Marketing dba National DME.
- Defendant acknowledges and understands that he may not sell the outstanding receivables for any outstanding healthcare claims for Hot/Cold Units, and generated by his companies: Aspen Medical Resources, LLC, and National Marketing dba National DME to any third parties, either inside or outside of the State of California.
- Defendant acknowledges and understands that he will voluntarily relinquish his ownership interest and dismiss all liens relating to the claims submitted for hot/cold units at the Workers Compensation Appeals Board, for his companies: Aspen Medical Resources, and LLC, National Marketing dba National DME, and Elite Diagnostics pursuant to Labor Code § 139.21. *due 6/5/17.*
- Defendant shall pay a fine in the amount of \$250,000.00 (Two Hundred Fifty Thousand Dollars) pursuant to Insurance Code §1872.83. This payment will be made to: The Department of Insurance, with the defendant's name, county of Orange, case #13ZF0179, mailed to California Department of Insurance, Accounting – Cashiering Unit, 300 Capitol Mall, 14<sup>th</sup> Floor, Sacramento, California 95814.
- Defendant can Petition the Court to terminate his probation once (1) full restitution is paid, (2) fines and fees are paid, (3) all other conditions of probation are met and (4) defendant has had no further law or probation violation.

 Defendant's Signature  
Abraham Khorshad

**FILED**  
SUPERIOR COURT OF CALIFORNIA  
COUNTY OF ORANGE  
CENTRAL JUSTICE CENTER

MAY 05 2017 *g/h*

DAVID H. YAMASAKI, Clerk of the Court  
BY: *L. Hoyle*, DEPUTY

**ATTACHMENT "A"**

**RESTITUTION AGREEMENT FOR JEFFREY CAMPAU, LANDEN MIRALLEGRO & ABRAHAM KHORSHAD, CASE #13ZF0179**

The following is part of my guilty plea in the above-captioned case as if set forth at 25(f) and 25(o) of the Advisement and Waiver of Rights For a Felony Guilty Plea:

*LM @ 9/12* **Restitution Counts:** I agree that I owe restitution on all convicted counts to the victims of my crime. The victims are identified infra.

*LM @ 9/12* **Joint & Several Liability & Possible Apportionment:** I agree that I am jointly and severally liable with my co-defendants for all the restitution owed to the victims. Defendant's requested, and the People do not oppose, that whenever possible the distribution of assets be apportioned as follows: Abraham Khorshad 50%, Landen Mirallegro 25% and Jeffrey Campau 25%. All parties understand that in the event full restitution based upon apportionment creates a shortfall to the victims then the other defendants will pay the difference regardless of the apportionment factor because it is the parties' intention that the victims will be made whole in this case.

*LM @ 9/12* **Full Restitution:** I acknowledge "full restitution" includes:

- 1) Restitution that has been settled by the defense through Agreements with the insurance company;
- 2) Restitution that still remains unpaid hereinafter called "base restitution"; and
- 3) Interest at 10% from the date of the Receiver's Final Accounting Report;

*LM @ 9/12* **Amount of Full Restitution:** The full restitution amount totals \$10,548,904.63, plus interest. The Settlement Agreements of \$1,927,058.67 were negotiated between defense counsel and the insurance company. The insurance companies declared in affidavits that no further restitution is owed to their companies. These affidavits supporting the \$1,927,058.67 of negotiated settlements are attached hereto as Exhibit 1. The base restitution totals \$8,621,845.96, plus interest. The amounts encompassing full restitution are as follows:

RESTITUTION	TOTALS
Total Settlement Agreements By Defense	\$1,927,058.67
Total Base Restitution Unpaid	\$8,621,845.96
<b>TOTAL</b>	<b>\$10,548,904.63</b>

*LM @ 9/12* **Base Restitution:** I agree I owe the following base restitution to the victims. Base restitution is the amount of "loss outstanding" and unpaid as described infra. This restitution is owed to the victims as a result of my criminal conduct. The base restitution is calculated without the cost of investigation or interest included.

LM *QAC* **Voluntary Dismissals of Lien Pursuant to Labor Code §139.21 By The Defendants:** I hereby agree that as consideration for this plea agreement, I will voluntarily dismiss all liens per Labor Code §139.21 pursuant to Labor Code §139.21. The voluntary dismissal of liens total \$139,752,925.77 (One Hundred Thirty Nine Million Seven Hundred Fifty Two Thousand Nine Hundred and Twenty-five Dollars and Seventy-seven cents).

<u>Victim</u>	<u>Base Restitution</u>
Markel/First Comp	\$116,120.33
Comp West	\$164,267.43
County of San Bernardino	\$61,287.00
SCIF	\$2,120,448.03
Republic Indemnity	\$173,088.98
Berkshire Hathaway	\$155,145.13
AIG	\$1,044,496.32
Sentry	\$186,770.74
ACM	\$279,859.06
Tristar	\$167,772.55
Farmers	\$389,862.27
York	\$71,369.84
Employers Comp	\$505,941.16
County of Riverside	\$21,978.80
Liberty Mutual	\$2,662,229.37
Zenith	\$196,930.18
Gallagher Basset	\$26,874.77
USPS	\$277,404.00
<b>TOTAL BASE RESTITUTION</b>	<b>\$8,671,845.96</b>

LM *QAC* **Assets Held By Receivership:** It is agreed all assets, including, but not limited to, cash, real property, business entities in which the Receiver has oversight of, and any other assets held pursuant to the Receivership, shall be maintained by the Receiver until further order of this Court. The determination of the properties to be liquidated to pay the remaining restitution shall be determined by the Court, after review of the Verified Claims, and such order shall be directed to the Receiver to initiate a sale of said property to pay any remaining restitution. These proceeds received from the sale of the liquidated properties shall be used for the remaining restitution, fines, and costs.

LM *QAC* **Lis Pendens:** The Lis Pendens are to remain in place and filed on all properties outlined in Exhibit 1, "Attachment 2A" until full restitution has been paid in #13ZF0179. Based on a stipulation of the parties, a Lis Pendens shall remain, even after restitution is paid in full in case #13ZF0179, on defendant Jeffrey Campau and defendant Landen Mirallegro's personal residences, identified as 19930 Winners Circle, Yorba Linda, APN: 326-162-45, title held under Mirallegro 2012 Family Trust and 19353 Shetland Lane, Yorba Linda, APN: 326-141-26, title held under Jeffrey E. Campau, until restitution has been paid in full in case #16CF1842.

LM @ AK **Orange County District Attorney Collection:** I agree that the Orange County District Attorney, and not the Probation Department, will monitor and control the restitution in this case.

LM @ AK **Probation:** I agree to pay restitution while on 5 years formal felony probation through the Office of the District Attorney to the victims who have not been fully compensated at the time of my guilty plea. This agreement with the District Attorney is part of my plea bargain to resolve this case prior to trial, and is not subject to modification by the Probation Department or my Probation Officer based on any ability to pay as there are sufficient assets held in Receivership to make the victims whole.

LM @ AK **Interest Owed:** Based upon the voluntary dismissal of liens pursuant to Labor Code §139.21, the interest shall accrue at 10% from the date of the Receiver's final report and said calculation shall be determined upon the final restitution payment to the victims. I acknowledge and agree that I will pay the interest from the proceeds of the assets held by the Receiver.

LM @ AK **No Other Modifications or Changes Shall Be Made To This Agreement:** I further agree that during the probationary period, no other modifications or changes shall be made to this Agreement without the District Attorney's express approval and agreement.

LM @ AK **Civil Judgment:** I agree at the end of the 5 years formal probation, any remaining interest, attorney fees, or base restitution still owed will be placed into a criminal judgment and abstract of judgment.

LM @ AK I agree to the foregoing and accept this schedule as part of my guilty plea in this case. I declare under penalty of perjury I have read, understood, and discussed this agreement with my attorney. By signing below this Attachment "A" I understand it is incorporated by reference to the Advisement and Waiver of Rights For A Guilty Plea.

Dated: 5/5/17

  
\_\_\_\_\_  
JEFFREY CAMP AU, Defendant

Dated: 5/5/17

\_\_\_\_\_  
PAUL MEYER, Attorney for Defendant Campau

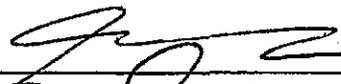
Dated: 5/5/17

  
\_\_\_\_\_  
LANDEN MIRALLEGRO, Defendant

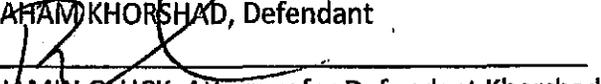
Dated: 5/5/17

\_\_\_\_\_  
KAY ANDERLE, Attorney for Defendant Mirallegro

Dated: 5/5/17

  
\_\_\_\_\_  
ABRAHAM KHORSHAD, Defendant

Dated: 5/5/17

  
\_\_\_\_\_  
BENJAMIN GLUCK, Attorney for Defendant Khorshad

Dated: 5/5/17

  
\_\_\_\_\_  
SHADDI KAMIABIPOUR, Deputy District Attorney

Dated: 5-5-17

  
\_\_\_\_\_  
DEBRA A. JACKSON, Deputy District Attorney



1 TONY RACKAUCKAS, DISTRICT ATTORNEY  
COUNTY OF ORANGE, STATE OF CALIFORNIA

2 BY: DEBRA A. JACKSON  
3 Deputy District Attorney  
State Bar Number 201609

4 POST OFFICE BOX 808  
SANTA ANA, CALIFORNIA 92702  
5 TELEPHONE: (714) 834-3600

6  
7 **IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
8 **IN AND FOR THE COUNTY OF ORANGE, CENTRAL JUSTICE CENTER**  
9

10 THE PEOPLE OF THE STATE OF CALIFORNIA, }  
11 }  
12 } Plaintiff, }

13 vs.

Case No.: 13ZF0179  
DECLARATION UNDER OATH  
REGARDING RESTITUTION  
BEING CLAIMED

14 JEFFREY EDWARD CAMPAU,  
15 LANDEN MIRALLEGRO,  
16 ABRAHAM KHORSHAD, and  
ALAN McCracken

17 Defendant(s)

18 I, Tracy Crates, hereby declare:

19 1) I am employed by CNA Insurance, insurance company /municipality/  
20 self-insured private company (hereinafter "Victim").

21 2) My title is SIU Investigator.

22 3) I am qualified to attest to the amount of loss the Victim has suffered as a result of the  
23 criminal activity of the above-named defendants and their companies, Aspen Medical Resources,  
24 Abrexis Orthocare, and National Marketing Medical Equipment.

25 4) Further, I understand that the Victim is entitled to interest at the rate of 10% per  
26 annum as of either the date of sentencing or loss, actual and reasonable attorney's fees, and other  
27 costs of collection accrued by a private entity on behalf of the Victim.  
28

1 5) Further, I understand that the Victim is entitled to any other reasonable expenses as  
2 allowed by law to fully recompense the Victim.

3 6) I, personally, have knowledge of how the loss amount was compiled.

4 7) I understand that these figures I am attesting to will be considered as a final restitution  
5 amount by the Court and the People and these numbers may not be changed in the future.

6 8) I am aware of, and have reviewed, the Court Order Re Specific Healthcare Claims  
7 Submitted By Aspen Medical Resources LLC, National Marketing LLC, Abrexis LLC and Atlas  
8 Collections dated March 23, 2015.

9 9) I understand that the Court will not reimburse the Victim if the Victim choses to  
10 continue to pay for the hot/cold units.

11 10) I have compiled the following numbers which represent the final amount of  
12 restitution owed to the Victim and constitute an actual loss within the meaning of Penal Code  
13 §1202.4:

14 a. The Loss Amount Owed by Defendants: \$ 0.00

15 b. The Interest Owing: \$ 0.00

16 c. Attorney's Fees: \$ 0.00

17 d. Any Other Expenses: \$ 0.00

18  
19 11) Therefore, the total and final amount of restitution requested by Victim, in this  
20 case is \$ 0.00.

21 \*\*12) The Victim is not claiming any restitution in this case, and hereby certifies that all  
22 restitution has been fully satisfied, and is providing the Court with the following information:

23 (a) The total amount of Loss prior to the Settlement Agreement was:

24 \$ 552,136.53

25 (b) The total amount of hot/cold unit bills/liens dismissed or withdrawn by the defendant:

26 \$ 3,729,836.88

27 (c) A copy of the Settlement Agreement with the Defendants regarding restitution.

28

1 I hereby declare under PENALTY OF PERJURY under the laws of the State of  
2 California that the foregoing is true and correct.

3 Executed this 20th day of April, 2015, at  
4 Brea, California.

5 By:

6  
7  
8 Tracy Crates (Signature)  
9 Tracy Crates, Investigator (Print Name & Title)

10  
11  
12 State of California

13 County of \_\_\_\_\_

14  
15 On \_\_\_\_\_ before me, \_\_\_\_\_, personally  
16 appeared, who proved to me on the basis of satisfactory evidence to be that he/she/they executed  
17 the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the  
18 instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the  
19 instrument.

20  
21 I certify under PENALTY OF PERJURY under the laws of the State of California that the  
22 foregoing paragraph is true and correct.

23  
24 WITNESS my hand and official seal.

25  
26 Signature \_\_\_\_\_ (Seal)

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1169**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California Orange  
County of \_\_\_\_\_  
On May 7, 2015 before me, Rachel Rubin, Notary Public  
Date Here Insert Name and Title of the Officer  
personally appeared Tracy Crates  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/(her/their) authorized capacity(ies), and that by his/(her/their) signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.  
Signature Rachel Rubin  
Signature of Notary Public



Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document  
Title or Type of Document: Declaration Document Date: April 20, 2015  
Number of Pages: 3 Signer(s) Other Than Named Above: \_\_\_\_\_

Capacity(ies) Claimed by Signer(s)  
Signer's Name: Tracy Crates  
 Corporate Officer -- Title(s): \_\_\_\_\_  
 Partner --  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_  
 Corporate Officer -- Title(s): \_\_\_\_\_  
 Partner --  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Matthew Huls, SIU National Manager  
Medical Fraud and Major Case Programs  
12009 Foundation Place  
Rancho Cordova, CA 95670



April 24, 2015

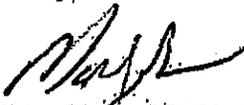
Kristal Hughes  
Orange County District Attorney's Office  
401 Civic Center Drive West  
Santa Ana, CA 92701

Dear Ms. Hughes:

Please see the attached Restitution Statement Under Oath and the agreement entered into by the both the defendants and The Hartford.

Please let me know if you have any additional questions.

Sincerely,



Matthew Huls, CPCU, AIC  
SIU National Manager

1 TONY RACKAUCKAS, DISTRICT ATTORNEY  
2 COUNTY OF ORANGE, STATE OF CALIFORNIA  
3 BY: DEBRA A. JACKSON  
4 Deputy District Attorney  
5 State Bar Number 201609  
6 POST OFFICE BOX 808  
7 SANTA ANA, CALIFORNIA 92702  
8 TELEPHONE: (714) 834-3600

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IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA  
IN AND FOR THE COUNTY OF ORANGE, CENTRAL JUSTICE CENTER

THE PEOPLE OF THE STATE OF CALIFORNIA,  
Plaintiff,

vs.

JEFFREY EDWARD CAMPAU,  
LANDEN MIRALLEGRO,  
ABRAHAM KHORSHAD, and  
ALAN McCracken

Defendant(s)

Case No.: 13ZF0179  
DECLARATION UNDER OATH  
REGARDING RESTITUTION  
BEING CLAIMED

I, Matthew Hunt, hereby declare:

- 1) I am employed by The Hartford, insurance company  
/municipality/ self-insured private company (hereinafter "Victim").
- 2) My title is SU National Manager - Medical Fraud and Major Case Program
- 3) I am qualified to attest to the amount of loss the Victim has suffered as a result of the criminal activity of the above-named defendants and their companies, Aspen Medical Resources, Abrexis Orthocare, and National Marketing Medical Equipment.
- 4) Further, I understand that the Victim is entitled to interest at the rate of 10% per annum as of either the date of sentencing or loss, actual and reasonable attorney's fees, and other costs of collection accrued by a private entity on behalf of the Victim.

1 5) Further, I understand that the Victim is entitled to any other reasonable expenses as  
2 allowed by law to fully recompense the Victim.

3 6) I, personally, have knowledge of how the loss amount was compiled.

4 7) I understand that these figures I am attesting to will be considered as a final restitution  
5 amount by the Court and the People and these numbers may not be changed in the future.

6 8) I am aware of, and have reviewed, the Court Order Re Specific Healthcare Claims  
7 Submitted By Aspen Medical Resources LLC, National Marketing LLC, Abrexis LLC and Atlas  
8 Collections dated March 23, 2015.

9 9) I understand that the Court will not reimburse the Victim if the Victim choses to  
10 continue to pay for the hot/cold units.

11 10) I have compiled the following numbers which represent the final amount of  
12 restitution owed to the Victim and constitute an actual loss within the meaning of Penal Code  
13 §1202.4:

- 14 a. The Loss Amount Owed by Defendants: \$ N/A  
15 b. The Interest Owing: \$ N/A  
16 c. Attorney's Fees: \$ N/A  
17 d. Any Other Expenses: \$ N/A

18  
19 11) Therefore, the total and final amount of restitution requested by Victim, in this  
20 case is \$ N/A.

21 \*\*12) The Victim is not claiming any restitution in this case, and hereby certifies that all  
22 restitution has been fully satisfied, and is providing the Court with the following information:

23 (a) The total amount of Loss prior to the Settlement Agreement was:

24 \$ 317,341.52

25 (b) The total amount of hot/cold unit bills/liens dismissed or withdrawn by the defendant:

26 \$ 1,502,452.37

27 (c) A copy of the Settlement Agreement with the Defendants regarding restitution.  
28

1 I hereby declare under PENALTY OF PERJURY under the laws of the State of  
2 California that the foregoing is true and correct.

3 Executed this 24<sup>th</sup> day of April, 2015, at  
4 Lemon Grove, California.

5 By:

6

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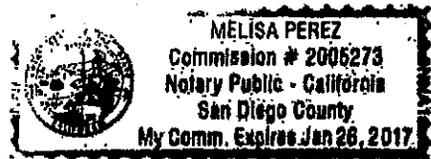
*Matthew Hulls* (Signature)  
Matthew Hulls, SIV National Manager (Print Name & Title)

State of California  
County of San Diego

On April 24<sup>th</sup> 2015 before me, Matthew Hulls, personally  
appeared, who proved to me on the basis of satisfactory evidence to be that he/she/they executed  
the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the  
instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the  
instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the  
foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature *Melisa Perez* (Seal)

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of San Diego

On April 24<sup>th</sup> 2015 before me, Melisa Perez, Accounts Receivable

Date:

Here Insert Name and Title of the Officer

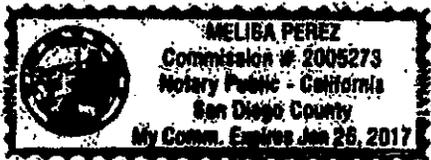
personally appeared Matthew Huls

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Melisa Perez  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document:**

Title or Type of Document: \_\_\_\_\_ Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

Corporate Officer - Title(s): \_\_\_\_\_

Partner -  Limited  General

Individual  Attorney in Fact

Trustee  Guardian or Conservator

Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

Corporate Officer - Title(s): \_\_\_\_\_

Partner -  Limited  General

Individual  Attorney in Fact

Trustee  Guardian or Conservator

Other: \_\_\_\_\_

Signer Is Representing: \_\_\_\_\_

1 TONY RACKAUCKAS, DISTRICT ATTORNEY  
2 COUNTY OF ORANGE, STATE OF CALIFORNIA

3 BY: DEBRA A. JACKSON  
4 Deputy District Attorney  
5 State Bar Number 201609

6 POST OFFICE BOX 808  
7 SANTA ANA, CALIFORNIA 92702  
8 TELEPHONE: (714) 834-3600

9  
10 **IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
11 **IN AND FOR THE COUNTY OF ORANGE, CENTRAL JUSTICE CENTER**

12 THE PEOPLE OF THE STATE OF CALIFORNIA, )

13 Plaintiff, )

14 vs. )

15 JEFFREY EDWARD CAMPAU,  
16 LANDEN MIRALLEGRO,  
17 ABRAHAM KHORSHAD, and  
18 ALAN McCracken

19 Defendant(s) )

Case No.: 13ZF0179  
DECLARATION UNDER OATH  
REGARDING RESTITUTION  
BEING CLAIMED

20 I, Dennis H. Hosey, hereby declare:

21 1) I am employed by Travelers, insurance company /municipality/ self-insured private  
22 company (hereinafter "Victim").

23 2) My title is National Manager Medical Investigation (SIU).

24 3) I am qualified to attest to the amount of loss the Victim has suffered as a result of the  
25 criminal activity of the above-named defendants and their companies, Aspen Medical Resources,  
26 Abrexis Orthocare, and National Marketing Medical Equipment.

27 4) Further, I understand that the Victim is entitled to interest at the rate of 10% per  
28 annum as of either the date of sentencing or loss, actual and reasonable attorney's fees, and other  
costs of collection accrued by a private entity on behalf of the Victim.

///

1 5) Further, I understand that the Victim is entitled to any other reasonable expenses as  
2 allowed by law to fully recompense the Victim.

3 6) I, personally, have knowledge of how the loss amount was compiled.

4 7) I understand that these figures I am attesting to will be considered as a final restitution  
5 amount by the Court and the People and these numbers may not be changed in the future.

6 8) I am aware of, and have reviewed, the Court Order Re Specific Healthcare Claims  
7 Submitted By Aspen Medical Resources LLC, National Marketing LLC, Abrexis LLC and Atlas  
8 Collections dated March 23, 2015.

9 9) I understand that the Court will not reimburse the Victim if the Victim choses to  
10 continue to pay for the hot/cold units.

11 10) I have compiled the following numbers which represent the final amount of  
12 restitution owed to the Victim and constitute an actual loss within the meaning of Penal Code  
13 §1202.4:

14 a. The Loss Amount Owed by Defendants: \$N/A

15 b. The Interest Owing: \$N/A

16 c. Attorney's Fees: \$N/A

17 d. Any Other Expenses: \$N/A

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19 11) Therefore, the total and final amount of restitution requested by Victim, in this  
20 case is \$N/A.

21 \*\*12) The Victim is not claiming any restitution in this case, and hereby certifies that all  
22 restitution has been fully satisfied, and is providing the Court with the following information:

23 (a) The total amount of Loss prior to the Settlement Agreement was: \$1,013,164.80

24 (b) The total amount of hot/cold unit bills/liens dismissed or withdrawn by the defendant:  
25 \$6,519,797.00.

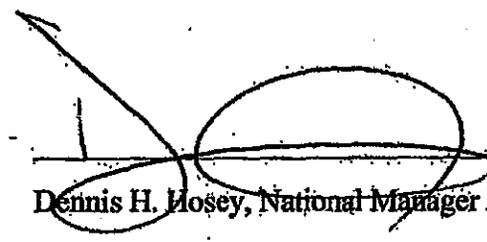
26 (c) A copy of the Settlement Agreement with the Defendants regarding restitution.

27 I hereby declare under PENALTY OF PERJURY under the laws of the State of  
28 California that the foregoing is true and correct.

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Executed this 7<sup>th</sup> day of May, 2015, at Warren County, Iowa.

By:

  
\_\_\_\_\_  
(Signature)  
Dennis H. Hosey, National Manager Medical Investigation (SIU)

State of California  
County of Warren

On May 7<sup>th</sup>, 2015 before me, Dennis Hosey, personally  
appeared, who proved to me on the basis of satisfactory evidence to be that he/she/they executed  
the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the  
instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the  
instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the  
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Trisha L. Trunnell (Seal)  
Brumer

NOTARIAL SEAL  
  
TRISHA LYNNETTE  
TRUNNELL-BRUMER  
Commission Number  
781020  
My Commission Expires  
10-23-2016

1 TONY RACKAUCKAS, DISTRICT ATTORNEY  
2 COUNTY OF ORANGE, STATE OF CALIFORNIA

3 BY: DEBRA A. JACKSON  
4 Deputy District Attorney  
5 State Bar Number 201609

6 POST OFFICE BOX 808  
7 SANTA ANA, CALIFORNIA 92702  
8 TELEPHONE: (714) 834-3600

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IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA  
IN AND FOR THE COUNTY OF ORANGE, CENTRAL JUSTICE CENTER

THE PEOPLE OF THE STATE OF CALIFORNIA,

Plaintiff,

vs.

JEFFREY EDWARD CAMPAU,  
LANDEN MIRALLEGRO,  
ABRAHAM KHORSHAD, and  
ALAN McCracken

Defendant(s)

Case No.: 13ZF0179  
DECLARATION UNDER OATH  
REGARDING RESTITUTION  
BEING CLAIMED

I, Greg Edwards, hereby declare:

- 1) I am employed by Hudson, insurance company  
/municipality/ self-insured private company (hereinafter "Victim").
- 2) My title is Claim Unit Manager.
- 3) I am qualified to attest to the amount of loss the Victim has suffered as a result of the criminal activity of the above-named defendants and their companies, Aspen Medical Resources, Abrexis Orthocare, and National Marketing Medical Equipment.
- 4) Further, I understand that the Victim is entitled to interest at the rate of 10% per annum as of either the date of sentencing or loss, actual and reasonable attorney's fees, and other costs of collection accrued by a private entity on behalf of the Victim.

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5) Further, I understand that the Victim is entitled to any other reasonable expenses as allowed by law to fully recompense the Victim.

6) I, personally, have knowledge of how the loss amount was compiled.

7) I understand that these figures I am attesting to will be considered as a final restitution amount by the Court and the People and these numbers may not be changed in the future.

8) I am aware of, and have reviewed, the Court Order Re Specific Healthcare Claims Submitted By Aspen Medical Resources LLC, National Marketing LLC, Abrexis LLC and Atlas Collections dated March 23, 2015.

9) I understand that the Court will not reimburse the Victim if the Victim chooses to continue to pay for the hot/cold units.

10) I have compiled the following numbers which represent the final amount of restitution owed to the Victim and constitute an actual loss within the meaning of Penal Code §1202.4:

- a. The Loss Amount Owed by Defendants: \$ \_\_\_\_\_
- b. The Interest Owing: \$ \_\_\_\_\_
- c. Attorney's Fees: \$ \_\_\_\_\_
- d. Any Other Expenses: \$ \_\_\_\_\_

11) Therefore, the total and final amount of restitution requested by Victim, in this case is \$ \_\_\_\_\_

\*\*12) The Victim is not claiming any restitution in this case, and hereby certifies that all restitution has been fully satisfied, and is providing the Court with the following information:

(a) The total amount of Loss prior to the Settlement Agreement was:

\$ 9330.86

(b) The total amount of hot/cold unit bills/liens dismissed or withdrawn by the defendant:

\$ \_\_\_\_\_

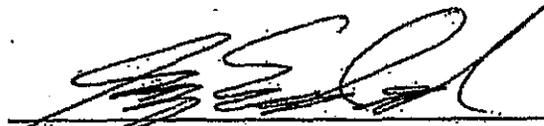
(c) A copy of the Settlement Agreement with the Defendants regarding restitution.

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I hereby declare under PENALTY OF PERJURY under the laws of the State of California that the foregoing is true and correct.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 2015, at \_\_\_\_\_, California.

By:

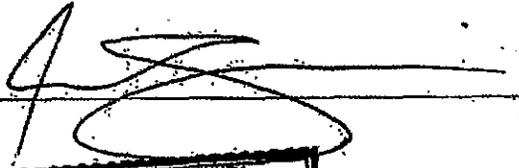
 (Signature)  
Greg Edwards, Claimant (Print Name & Title)

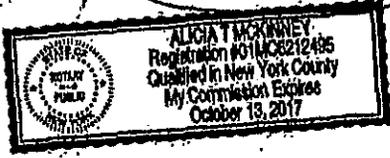
State of California NEW YORK  
County of NEW YORK

On April 24, 2015 before me, GREG EDWARDS, personally appeared, who proved to me on the basis of satisfactory evidence to be that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature  (Seal)



1 TONY RACKAUCKAS, DISTRICT ATTORNEY  
2 COUNTY OF ORANGE, STATE OF CALIFORNIA  
3 BY: DEBRA A. JACKSON  
4 Deputy District Attorney  
5 State Bar Number 201609  
6 POST OFFICE BOX 808  
7 SANTA ANA, CALIFORNIA 92702  
8 TELEPHONE: (714) 834-3600

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IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA  
IN AND FOR THE COUNTY OF ORANGE, CENTRAL JUSTICE CENTER

THE PEOPLE OF THE STATE OF CALIFORNIA,  
Plaintiff,

vs.

JEFFREY EDWARD CAMPAU,  
LANDEN MIRALLEGRO,  
ABRAHAM KHORSHAD, and  
ALAN McCracken.

Defendant(s)

Case No.: 13ZF0179  
DECLARATION UNDER OATH  
REGARDING RESTITUTION  
BEING CLAIMED

I, "John" Juha Auvinen, hereby declare:

1) I am employed by Fireman's Fund Insurance Company, insurance company  
/municipality/ self-insured private company (hereinafter "Victim").

2) My title is SIU Specialist.

3) I am qualified to attest to the amount of loss the Victim has suffered as a result of the  
criminal activity of the above-named defendants and their companies, Aspen Medical Resources,  
Abrexis Orthocare, and National Marketing Medical Equipment.

4) Further, I understand that the Victim is entitled to interest at the rate of 10% per  
annum as of either the date of sentencing or loss, actual and reasonable attorney's fees, and other  
costs of collection accrued by a private entity on behalf of the Victim.

1 5) Further, I understand that the Victim is entitled to any other reasonable expenses as  
2 allowed by law to fully recompense the Victim.

3 6) I, personally, have knowledge of how the loss amount was compiled.

4 7) I understand that these figures I am attesting to will be considered as a final restitution  
5 amount by the Court and the People and these numbers may not be changed in the future.

6 8) I am aware of, and have reviewed, the Court Order Re Specific Healthcare Claims  
7 Submitted By Aspen Medical Resources LLC, National Marketing LLC, Abrexis LLC and Atlas  
8 Collections dated March 23, 2015.

9 9) I understand that the Court will not reimburse the Victim if the Victim choses to  
10 continue to pay for the hot/cold units.

11 10) I have compiled the following numbers which represent the final amount of  
12 restitution owed to the Victim and constitute an actual loss within the meaning of Penal Code  
13 §1202.4:

14 a. The Loss Amount Owed by Defendants: \$ 17,498

15 b. The Interest Owing: \$ 10 %

16 c. Attorney's Fees: \$ \_\_\_\_\_

17 d. Any Other Expenses: \$ \_\_\_\_\_  
18

19 11) Therefore, the total and final amount of restitution requested by Victim, in this  
20 case is \$ 17,498 plus 10 % interest .

21 \*\*12) The Victim is not claiming any restitution in this case, and hereby certifies that all  
22 restitution has been fully satisfied, and is providing the Court with the following information:

23 (a) The total amount of Loss prior to the Settlement Agreement was: \$ 17,498

24 (b) The total amount of hot/cold unit bills/liens dismissed or withdrawn by the defendant:  
25 (not available)

26 (c) A copy of the Settlement Agreement with the Defendants regarding restitution.  
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1 \*\* A settlement agreement was signed on 3-3-15 but, no restitution payment has been received  
2 by Fireman's Fund. In February, 2015 counsel for Aspen et al telephoned me in order to initiate  
3 a settlement agreement which was signed in March, 2015. Based on comments by Aspen's  
4 counsel, it was my understanding that the restitution check would be issued shortly after the  
5 signing of the agreement (i.e. Aspen wanted to reimburse Fireman's Fund so that Fireman's  
6 Fund could inform the Orange County District Attorney's Office that Aspen has made Fireman's  
7 Fund whole) . Counsel asked for the name of the person and address where the check should be  
8 mailed. It was my understanding there were no additional hurdles to receiving the settlement  
9 check. I found out in April from the Orange County District Attorney's Office that the court has  
10 control of the funds and no payments would be issued (released) for a significant time period.  
11 Fireman's Fund signed the settlement agreement and did not include a request for interest  
12 because of our belief there was a value in bringing this matter to conclusion earlier than later. At  
13 this time, I request Aspen et al reimburse Fireman's Fund the agreed restitution amount and any  
14 applicable interest.

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I hereby declare under PENALTY OF PERJURY under the laws of the State of California that the foregoing is true and correct.

Executed this 29 day of APRIL, 2015, at  
VACAVILLE, California.

By:

  
\_\_\_\_\_  
JOHN "JOHN" AULIN (Print Name & Title)  
SIV SPECIALIST

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State of California

County of Solano

On April 29, 2015 before me, N. Dang, Notary Public, personally appeared, who proved to me on the basis of satisfactory evidence to be that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature please see below (Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California County of Solano I am, Notary Public  
On 4/29/15 before me, N. Dang,  
personally appeared Jana Auerhahn  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct. WITNESS my hand and official seal.

*[Handwritten Signature]*

