

**V. The Defendants' Fraudulent Scheme to Bill for VNG Testing**

189. To inflate the fraudulent billing even further, the same provider Defendants – Licensed Defendants Pitch, Emote, Central Park, Direct Med, Hillside, Sanitas, Healthcare Med, Seneca, Lifeline, Greenwood, Wilson, 334 Grand, and Diag Neuro, assisted by the Unlicensed Defendants Chai, Green Power, their owners, and one or more of the John Does and/or ABC Corps. – also billed for VNG testing in a battery of what are known as vestibular tests. When performed properly, testing of the vestibular system can aid in diagnosing issues relating to a patient's equilibrium, including dizziness, vertigo, and imbalance.

190. Like the other Fraudulent Services billed for on behalf of these Defendants including by the John Does and ABC Corps., however, this testing was administered improperly, if at all, to numerous patients with no indication of medical necessity. To the extent any such services were rendered, the purported testing was performed by laypersons hired by the scheme's managers, rather than by the Licensed Defendant providers or their physician owners as represented on their bills.

191. The namesake portion of the VNG testing billed for by the provider Defendants, videonystagmography, was purportedly provided to patients by each of these Defendants. Videonystagmography is a diagnostic procedure that assesses the vestibular system, with eye movements recorded using infrared cameras, and which provides insights into the inner ear and neural pathways. The test involves a series of maneuvers and exercises that stimulate the vestibular system, and then a comparison of a patient's eye movement responses to norms, aiding diagnoses.

192. None of the VNG testing was performed by the physicians as listed on the bills submitted for the Licensed Defendant providers. Nor was the VNG testing performed or supervised by any qualified professional, specifically any physician or audiologist. These provider Defendants did not administer any such test, and they did not supervise the laypersons and/or

independent contractors who administered VNG testing to the extent any was actually performed. The VNG testing was performed improperly, if at all, and the test results were fabricated.

193. As with TCD testing, the bills of these Defendants used identical combinations of diagnostic codes and descriptions for numerous patients. The providers allegedly providing the services gave no consideration to the actual needs and conditions of the patients. They all allegedly received the same services. Bills for the Defendant providers Hillside, Sanitas, Direct Med, and Green Power used one version of the diagnostic information, while some bills for Defendants Wilson and Direct Med used a different version, and bills for the Defendant providers Lifeline, Greenwood, and Diag Neuro used another version. Bills from Seneca used the same diagnoses for most of its patients. Similarly, bills from Pitch used the same diagnoses for most its patients. The bills also routinely and falsely represented that the patient never previously had the same or similar conditions prior to the subject motor vehicle accident (MVA), and that such conditions were “solely a result of” the MVA.

194. These Defendants’ bills for VNG testing also use identical combinations of CPT billing codes and amounts. Bills for Hillside, Healthcare Medical, Wilson, and Direct Med consist of the same total charges under six CPT codes, while bills for Sanitas, Direct Med, and Green Power consist of the same total under the same six CPT codes, and bills for Seneca and Diag Neuro consist of the same six CPT codes with the same total. Bills for Pitch consist of the same total charges under eight CPT codes for most of its patients, and bills for Lifeline consist of the same total charges under four CPT codes for most of its patients.

195. Numerous bills for these Defendants for VNG testing were on the same dates of service on which the same Defendants purportedly rendered TCD testing for the same patients. These two types of charges – for TCD testing and VNG testing – do not usually appear on the

same bill and are billed separately, even though these pairs of bills are generally dated and submitted to Allstate on the same dates as well. Thus not only were numerous patients diagnosed with serious brain injury diagnoses; they were diagnosed with the same vestibular disorders as well. These diagnoses were fictitious. Indeed, it is absurd for all of these patients to have had the same serious conditions in two different areas of their bodies. The Defendants, however, sought to maximize their profits by billing for both at once and aware of the attention that would be drawn if they set the two batteries of tests forward on the same bills, they separated the fraudulent billing into two sets of bills.

196. For example, on or about the time it was dated, November 15, 2021, a bill was mailed by or on behalf of the provider Defendant Sanitas to Allstate for VNG testing purportedly provided by Sanitas to patient E.A., claim number 0645654179, in a clinic located at 82-17 Woodhaven Boulevard on October 27, 2021. The bill consists of six charges for VNG testing under CPT codes 92537, 92540, 92546-59, 92546-59-76, 92547, and 92548, in the respective amounts of \$87.12, \$140.37, \$91.77, \$91.77, \$56.12, and \$187.19, for a total of \$654.34. On the face of the bill, the patient is diagnosed with:

H81.399 Other peripheral vertigo, unspecified ear,H81.09 Meniere's disease, unspecified,H81.13 Benign paroxysmal vertigo, bilateral,H81.49 Vertigo of central origin,R26.9 Awkward uncoordinated of walking,R27.0 Loss of coordination of voluntary muscular movement,R42 Dizziness,Z91.81 History of falling,

Like Sanitas's bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, that the patient never previously had the same or similar conditions, and that these conditions resulted solely from the MVA.

197. On or about the time it was dated, April 22, 2021, a bill was mailed by or on behalf of the provider Defendant Direct Med to Allstate for VNG testing purportedly provided by Direct Med to patient D.T., claim number 0619832602, in a clinic located at 1975 Linden Blvd on March 25, 2021. The bill consists of six charges for VNG testing under CPT codes 92537, 92540, 92546-59, 92546-59-76, 92547, and 92548, in the respective amounts of \$87.12, \$140.37, \$91.77, \$91.77, \$56.12, and \$187.19, for a total of \$654.34. On the face of the bill, the patient is diagnosed with:

H81.399 Other peripheral vertigo, unspecified ear, H81.09 Meniere's disease, unspecified, H81.13 Benign paroxysmal vertigo, bilateral, H81.49 Vertigo of central origin, R26.9 Awkward uncoordinated of walking, R27.0 Loss of coordination of voluntary muscular movement, R42 Dizziness, Z91.81 History of falling,

Like Direct Med's bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, that the patient never previously had the same or similar conditions, and that these conditions resulted solely from the MVA.

198. On or about the time it was dated, December 17, 2021, a bill was mailed by or on behalf of the provider Defendant Green Power to Allstate for VNG testing purportedly provided by Green Power to patient O.W., claim number 0648173466, in a clinic located at 17004 Henley Road on December 7, 2021. The bill consists of six charges for VNG testing under CPT codes 92537, 92540, 92546-59, 92546-59-76, 92547, and 92548, in the respective amounts of \$87.12, \$140.37, \$91.77, \$91.77, \$56.12, and \$187.19, for a total of \$654.34. On the face of the bill, the patient is diagnosed with:

H81.399 Other peripheral vertigo, unspecified ear, H81.09 Meniere's disease, unspecified, H81.13 Benign paroxysmal vertigo, bilateral, H81.49 Vertigo of central origin, R26.9 Awkward uncoordinated of walking, R27.0 Loss of coordination of voluntary muscular movement, R42 Dizziness, Z91.81 History of falling,

Like Green Power's bill for TCD testing as to the same patient and the same date of service, this

bill represented that these conditions first arose on the date of the subject MVA, that the patient never previously had the same or similar conditions, and that these conditions resulted solely from the MVA.

199. On or about the time it was dated, February 4, 2021, a bill was mailed by or on behalf of the provider Defendant Direct Medto Allstate for VNG testing purportedly provided by Direct Med to patient G.C., claim number 0609600209, in a clinic located at 7945 Metropolitan Ave on January 12, 2021. The bill consists of six charges for VNG testing under CPT codes 92537, 92540, 92546-59, 92546-59-76, 92547, 92548, in the respective amounts of \$87.12, \$140.37, \$97.77, \$97.77, \$56.12 and \$187.19, for a total of \$666.34. On the face of the bill, the patient is diagnosed with:

R42 – DIZZINESS  
H81.399-Peripheral vertigo, unspecified  
R26.9 - Unspecified abnormalities of gait and mobility

Like Direct Med’s bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, that the patient never previously had the same or similar conditions, and that these conditions resulted solely from the MVA.

200. On or about the time it was dated, May 3, 2021, a bill was mailed by or on behalf of the provider Defendant Wilson to Allstate for VNG testing purportedly provided by Wilson to patient M.L., claim number 0621002988, at the 37-03 92<sup>nd</sup> Street clinic on April 13, 2021. The bill consists of six charges for VNG testing under CPT codes 92537, 92540, 92546-59, 92546-59-76, 92547, 92548, in the respective amounts of \$87.12, \$140.37, \$97.77, \$97.77, \$56.12 and \$187.19, for a total of \$666.34. On the face of the bill, the patient is diagnosed with:

R42 – DIZZINESS  
H81.399-Peripheral vertigo, unspecified

R26.9 - Unspecified abnormalities of gait and mobility

Like Wilson's bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, that the patient never previously had the same or similar conditions, and that these conditions resulted solely from the MVA.

201. On or about the time it was dated, May 19, 2022, a bill was mailed by or on behalf of the provider Defendant Pitch to Allstate for VNG testing purportedly provided by Pitch to patient C.D., claim number 0657624722, in a clinic located at 360 W Merrick Road on April 11, 2022. The bill consists of eight charges for VNG testing under CPT codes 92548, 92547, 92546-59-76, 92546-59, 92545, 92542, 92541, 92537 in the respective amounts of \$187.19, \$56.12, \$97.77, \$97.77, \$58.01, \$95.42, \$106.71, and \$87.12, for a total of \$786.11. On the face of the bill, the patient is diagnosed with:

R51 – HEADACHE  
R42 – DIZZINESS  
H81.399-Peripheral vertigo, unspecified

Like Pitch's bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, and that these conditions resulted solely from the MVA.

202. On or about the time it was dated, May 10, 2022, a bill was mailed by or on behalf of the provider Defendant Pitch to Allstate for VNG testing purportedly provided by Pitch to patient M.C., claim number 0663307866, in a clinic located at 3209 Fulton Street on April 4, 2022. The bill consists of eight charges for VNG testing under CPT codes 92548, 92547, 92546-59-76, 92546-59, 92545, 92542, 92541, 92537 in the respective amounts of \$187.19, \$56.12,

\$97.77, \$97.77, \$58.01, \$95.42, \$106.71, and \$87.12, for a total of \$786.11. On the face of the bill, the patient is diagnosed with:

R51 – HEADACHE  
R42 – DIZZINESS  
H81.399-Peripheral vertigo, unspecified

Like Pitch’s bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, and that these conditions resulted solely from the MVA.

203. On or about the time it was dated, March 3, 2020, a bill was mailed by or on behalf of the provider Defendant Healthcare Medical to Allstate for VNG testing purportedly provided by Healthcare Medical to patient A.P., claim number 0571000074, in a clinic located at 359 Pearsall Avenue Unit D on January 21, 2020. The bill consists of six charges for VNG testing under CPT codes 92540-26, 92543-26, 92546-59, 92546-59-79, 92547, 92548 in the respective amounts of \$88.93, \$301.76, \$56.04, \$56.04, \$171.35, and \$34.29, for a total of \$708.41. On the face of the bill, the patient is diagnosed with:

R42 – DIZZINESS

Like Healthcare Medical’s bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, and that these conditions resulted solely from the MVA.

204. On or about the time it was dated, January 13, 2021, a bill was mailed by or on behalf of the provider Defendant Lifeline to Allstate for VNG testing purportedly provided by Lifeline to patient A.G., claim number 0607715558, in a clinic located at 2488 Grand Concourse on December 2, 2020. The bill consists of four charges for VNG testing under CPT codes 92533,

92540, 92546, 92548 in the respective amounts of \$80.48, \$140.37, \$91.77, and \$187.19, for a total of \$499.81. On the face of the bill, the patient is diagnosed with:

R42

This code represents that the patient presented with “dizziness and giddiness.” Like Lifeline’s bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, and that these conditions resulted solely from the MVA.

205. On or about the time it was dated, July 29, 2021, a bill was mailed by or on behalf of the provider Defendant Greenwood to Allstate for VNG testing purportedly provided by Greenwood to patient L.S., claim number 0582125845, in a clinic located at 300 Hempstead Turnpike on July 12, 2021. The bill consists of six charges for VNG testing under CPT codes 92537-26, 92540-26, 92546-59-26-76, 92546-59-26, 92547, 92548-26 in the respective amounts of \$271.80, \$116.49, \$73.42, \$73.42, \$44.90, \$44.90, and \$44.95, for a total of \$624.96. On the face of the bill, the patient is diagnosed with:

R42

206. On or about the time it was dated, March 13, 2023, a bill was mailed by or on behalf of the provider Defendant 334 Grand to Allstate for VNG testing purportedly provided by 334 Grand to patient W.O., claim number 0699103115, in a clinic located at 1320 Louis Nine Blvd on February 28, 2023. The bill consists of four charges for VNG testing under CPT codes 92533, 92540, 92546, 92548 in the respective amounts of \$80.48, \$140.37, \$91.77, and \$187.19, for a total of \$499.81. On the face of the bill, the patient is diagnosed with:

R42

Like 334 Grand's bill for TCD testing as to the same patient and the same date of service, this bill represented that these conditions first arose on the date of the subject MVA, and that these conditions resulted solely from the MVA.

207. On or about the time it was dated, April 6, 2022, a bill was mailed by or on behalf of the provider Defendant Diag Neuro to Allstate for VNG testing purportedly provided by Diag Neuro to patient K.J., claim number 0662880343, in a clinic located at 1568 Ralph Ave on March 24, 2022. The bill consists of six charges for VNG testing under CPT codes 93886, 92548-26, 92547-26, 92546-59-76-26, 92546-59-26, 92540-26, 92537-26 in the respective amounts of \$44.93, \$44.90, \$73.42, \$73.42, \$116.51, and \$67.95. The bill also included TCD CPT codes with the total charges in the bill at \$907.68. On the face of the bill, the patient is diagnosed with:

R42 – DIZZINESS.

This bill represented that these conditions resulted solely from the MVA.

208. As with TCD testing, the Defendants generated and submitted phony reports for VNG testing in support of their billing. The results of VNG testing are, much like TCD testing, influenced by a multiplicity of patient-specific and situational factors, and they may also be depicted using complex data as well as graphical waveforms.

209. It is medically implausible that two different patients' results for VNG testing including VNG would consist of identical numerical data and/or waveforms. It is impossible that this would happen again and again in the Defendants' reports. Nonetheless, in multiple instances, reports submitted in support of billing by these Defendants simply copied and pasted data and/or waveforms from a report that had previously been used for another patient.

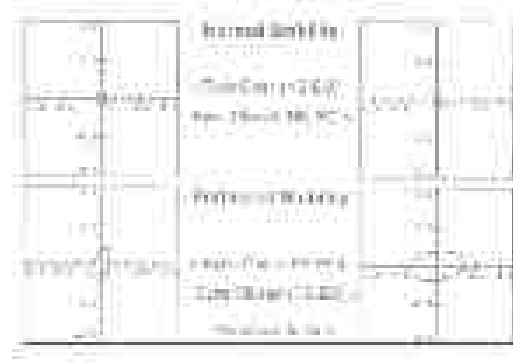
210. For example, Allstate received purported VNG testing reports of the provider Defendant Hillside as to patient K.B., claim number 0608423315, for date of service December

30, 2020; and provider Defendant Sanitas as to patient J.H., claim number 0638855627, for date of service September 17, 2021. As shown below, the “Vestibular Exam Data” for these two patients – patient J.H. (left), and patient K.B. (right) – are identical:

J.H.

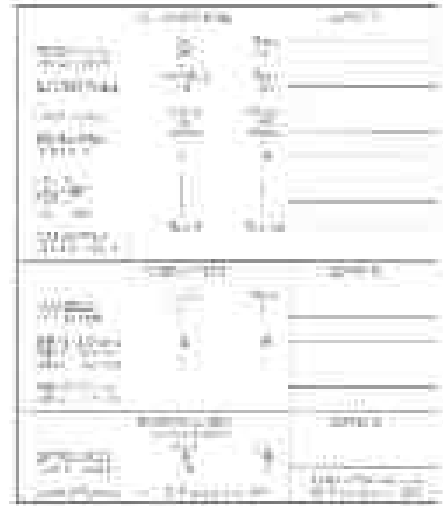


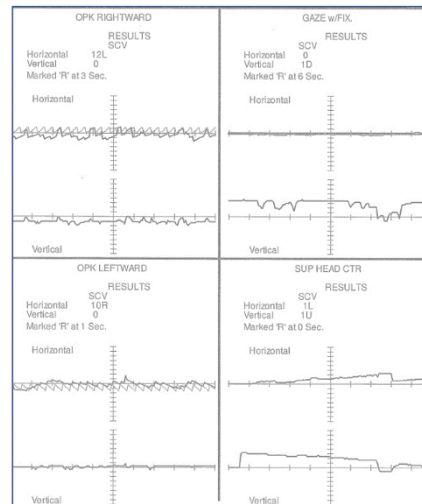
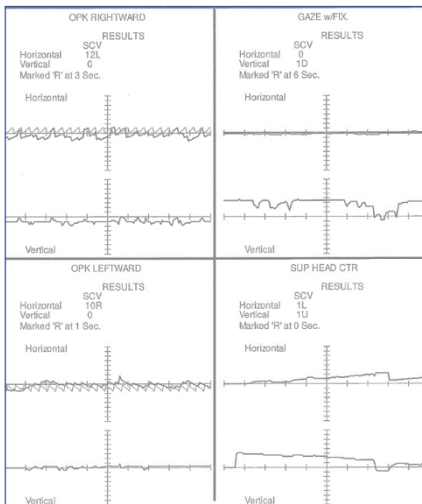
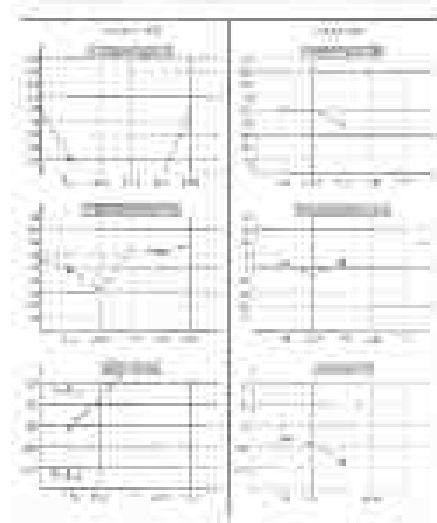
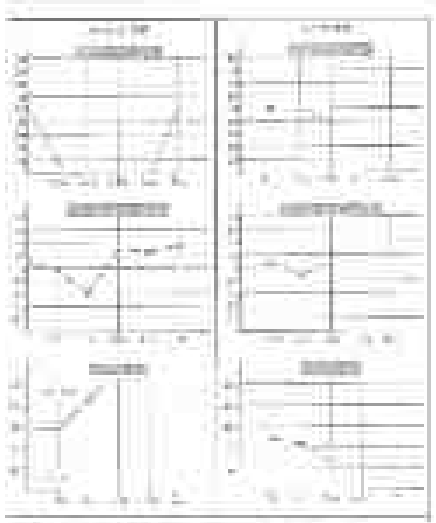
K.B.



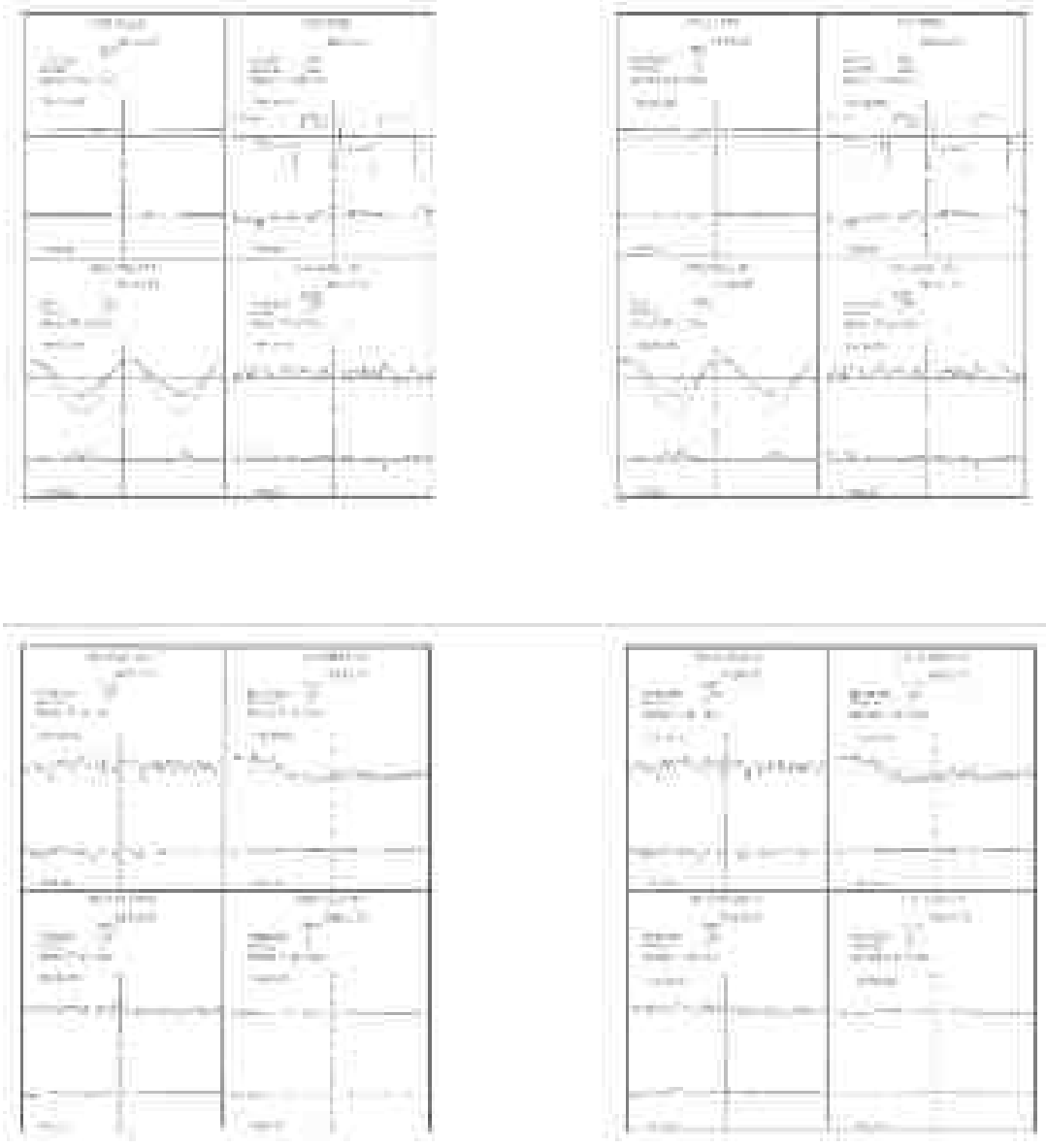
	NS-EO	NS-EC	PS-EO	PS-EC
Anterior-Posterior CoP excursion (in)	0.18	0.21	0.47	0.88
Lateral CoP Excursion (in)	0.13	0.13	0.23	0.71
Direction of Max Instability (deg)	-10 (left)	-17 (left)	16 (right)	82 (right)
Max CoP excursion (in)	0.18	0.21	0.49	0.72
Min CoP excursion (in)	0.13	0.12	0.19	0.37
Min/Max CoP Excursion Ratio	0.72	0.54	0.38	0.52
Max Standard Stability Used	4%	5%	11%	17%
Min Standard Stability Used	3%	2%	4%	9%
Stability Score	95%	94%	88%	82%
Age Matched Average Score	93%	91%	88%	79%
2 SD Less	92%	90%	86%	76%
3 SD Less	91%	89%	85%	75%

	NS-EO	NS-EC	PS-EO	PS-EC
Anterior-Posterior CoP excursion (in)	0.18	0.21	0.47	0.88
Lateral CoP Excursion (in)	0.13	0.13	0.23	0.71
Direction of Max Instability (deg)	-10 (left)	-17 (left)	16 (right)	82 (right)
Max CoP excursion (in)	0.18	0.21	0.49	0.72
Min CoP excursion (in)	0.13	0.12	0.19	0.37
Min/Max CoP Excursion Ratio	0.72	0.54	0.38	0.52
Max Standard Stability Used	4%	5%	11%	17%
Min Standard Stability Used	3%	2%	4%	9%
Stability Score	95%	94%	88%	82%
Age Matched Average Score	93%	91%	88%	79%
2 SD Less	92%	90%	86%	76%
3 SD Less	91%	89%	85%	75%



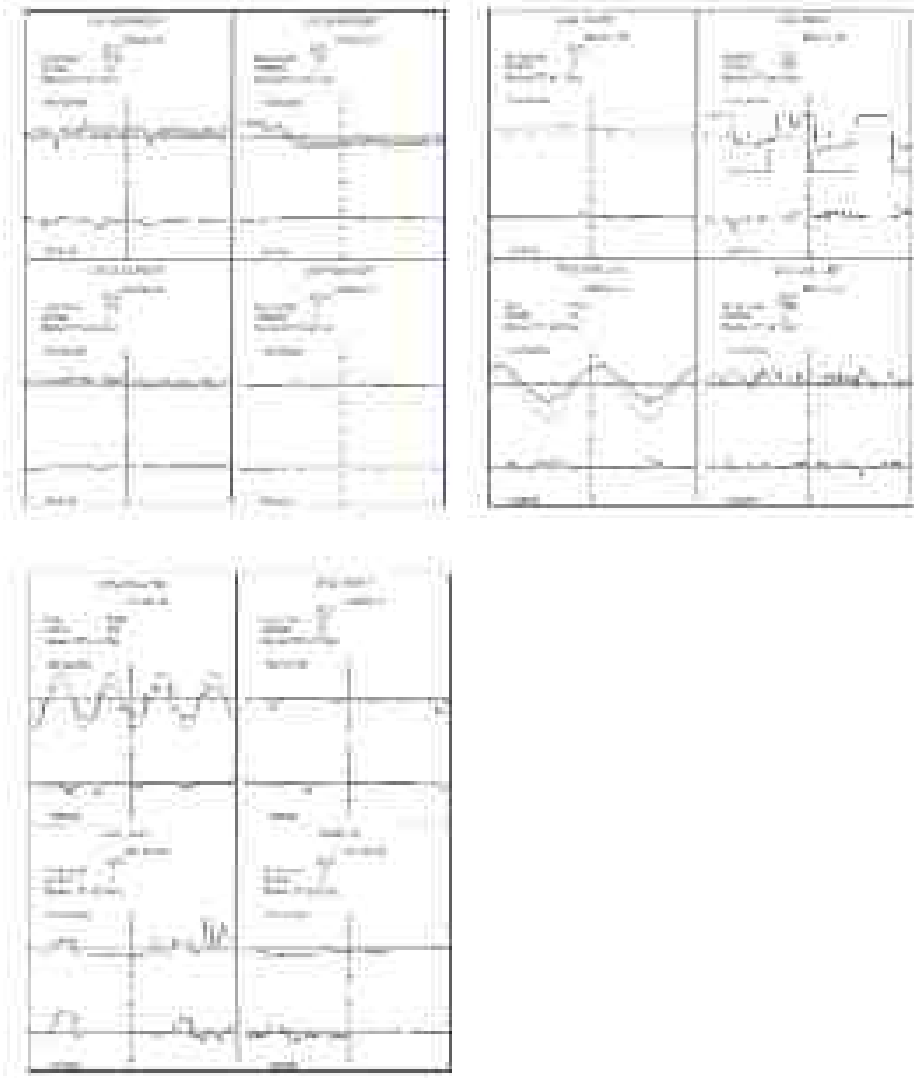


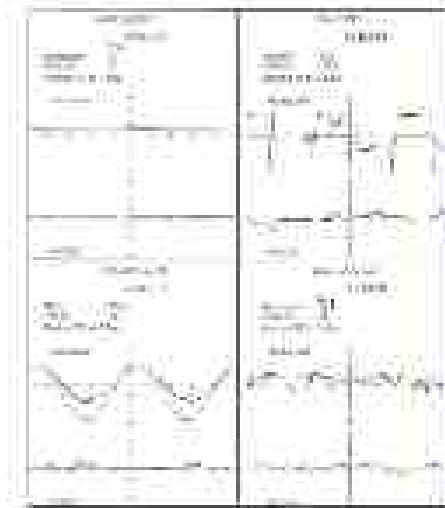
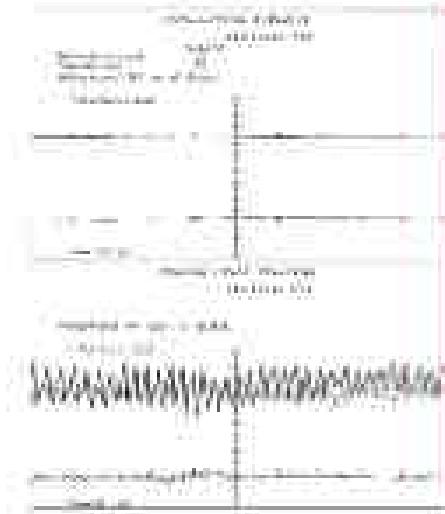




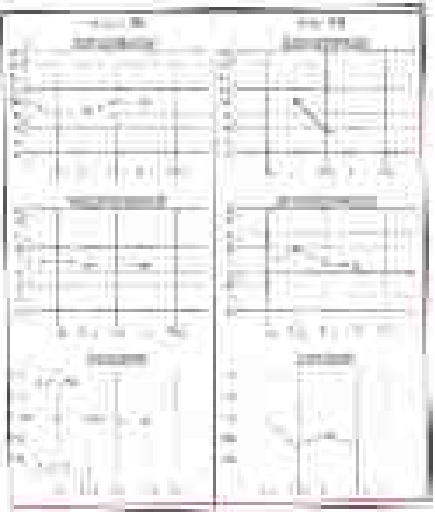


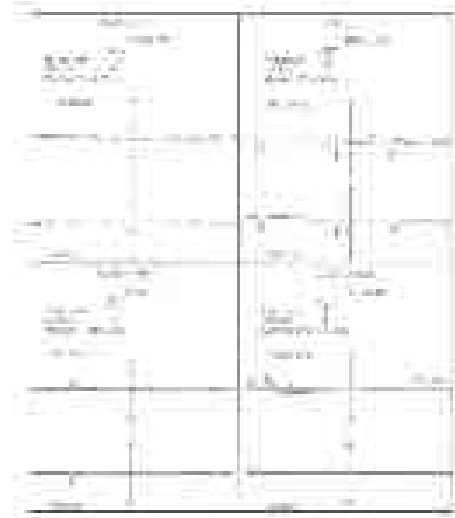
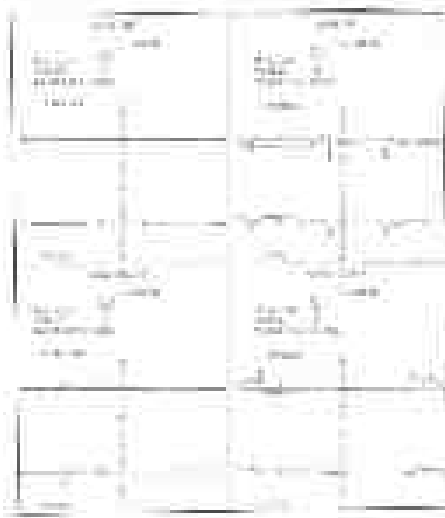
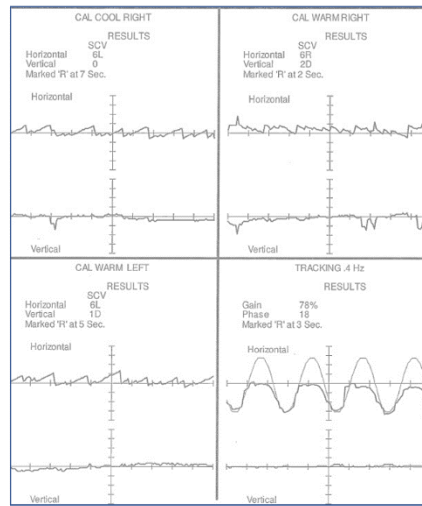
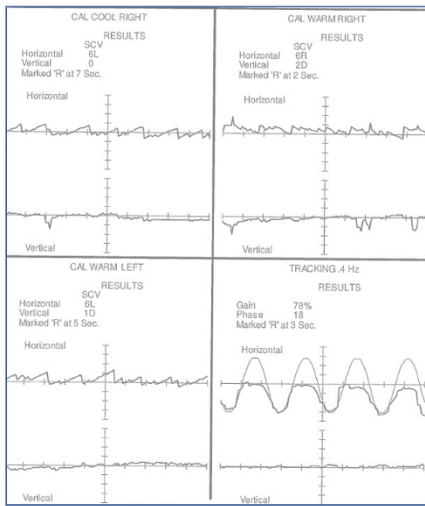
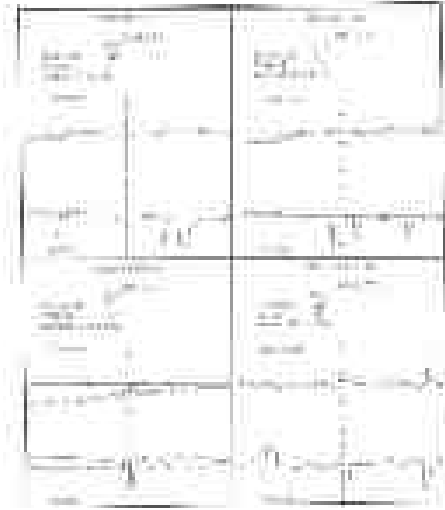


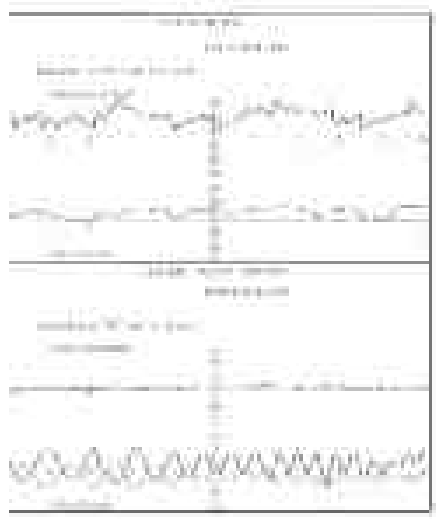
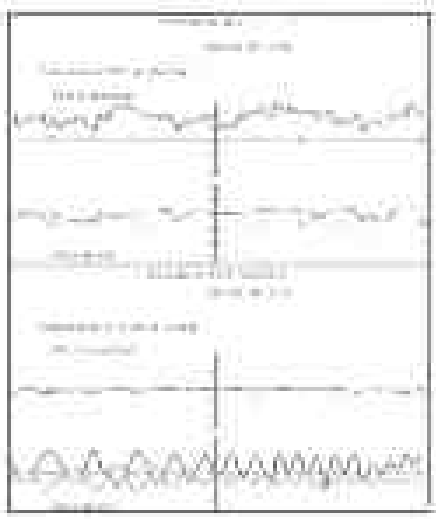
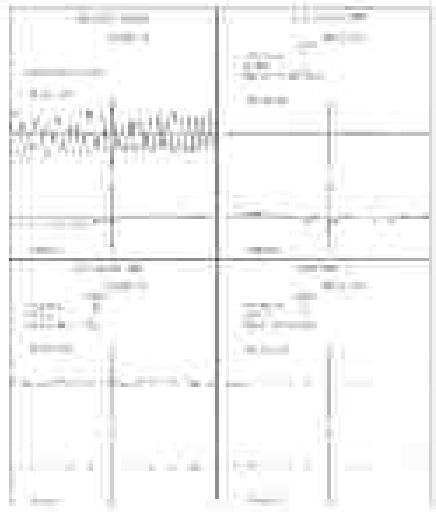








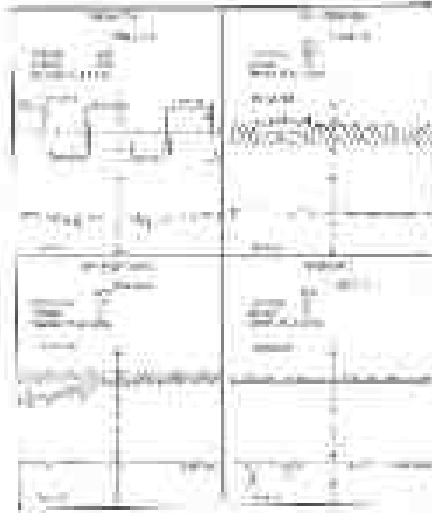
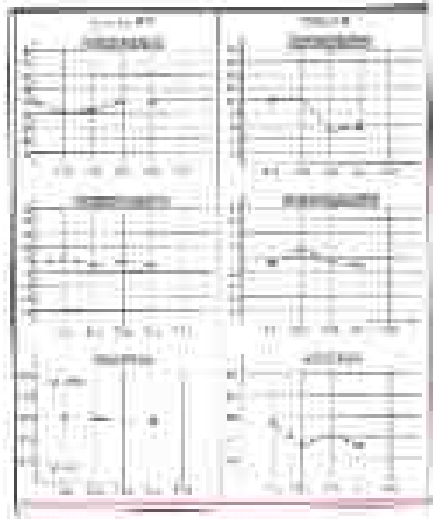


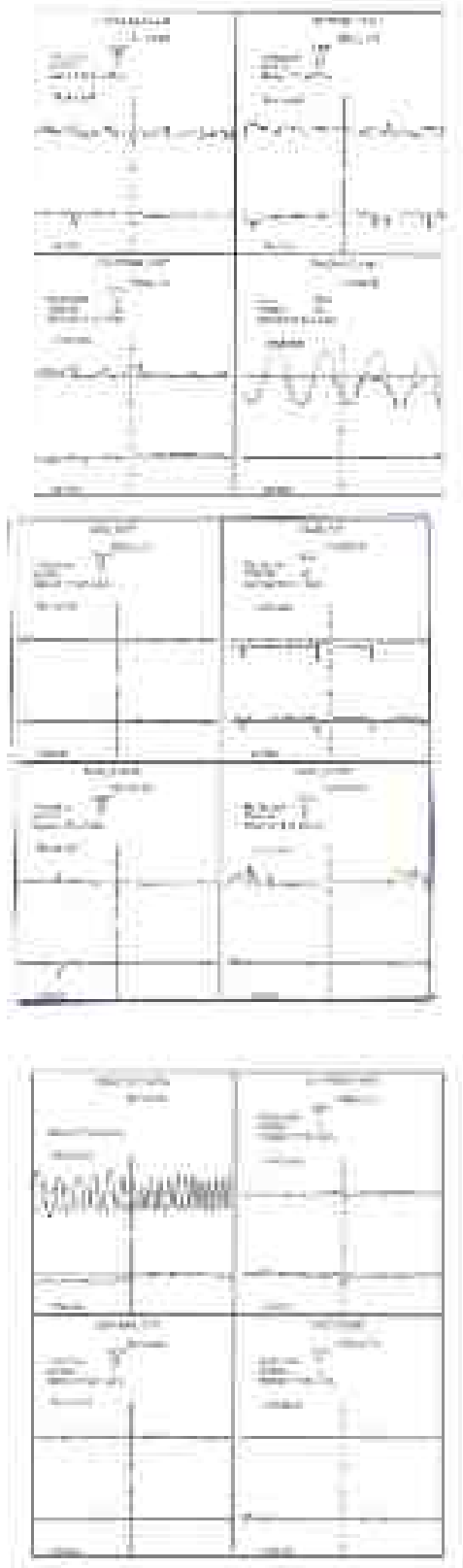


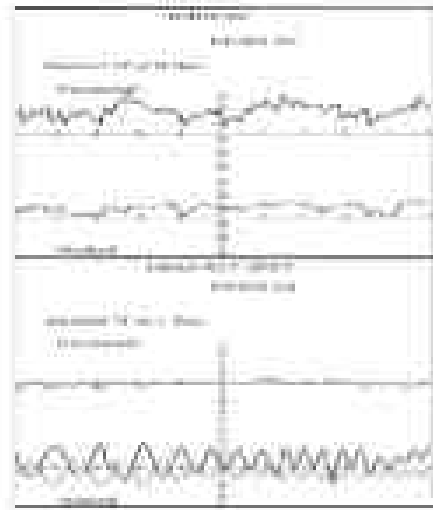
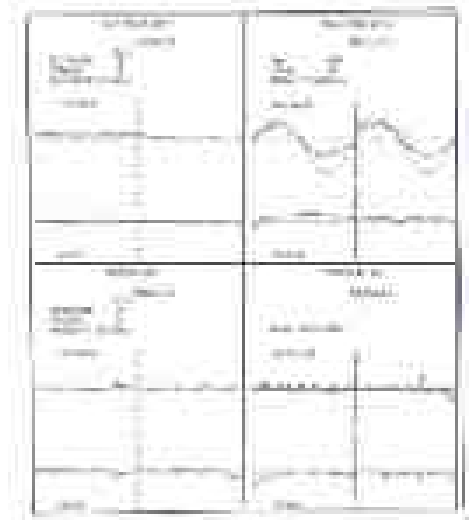
When one is superimposed over the other, the results are the following:



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1073	...	...	...	...	...
1074	...	...	...	...	...
1075	...	...	...	...	...
1076	...	...	...	...	...
1077	...	...	...	...	...
1078	...	...	...	...	...
1079	...	...	...	...	...
1080	...	...	...	...	...
1081	...	...	...	...	...
1082	...	...	...	...	...
1083	...	...	...	...	...
1084	...	...	...	...	...
1085	...	...	...	...	...
1086	...	...	...	...	...
1087	...	...	...	...	...
1088	...	...	...	...	...
1089	...	...	...	...	...
1090	...	...	...	...	...
1091	...	...	...	...	...
1092	...	...	...	...	...
1093	...	...	...	...	...
1094	...	...	...	...	...
1095	...	...	...	...	...
1096	...	...	...	...	...
1097	...	...	...	...	...
1098	...	...	...	...	...
1099	...	...	...	...	...
1100	...	...	...	...	...





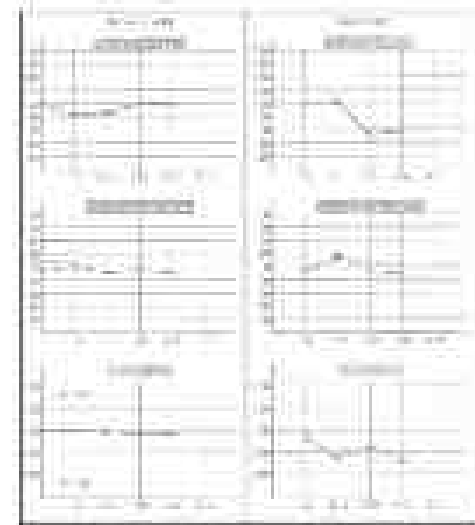
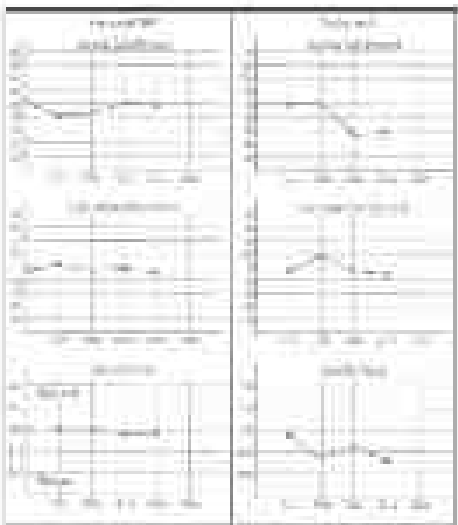


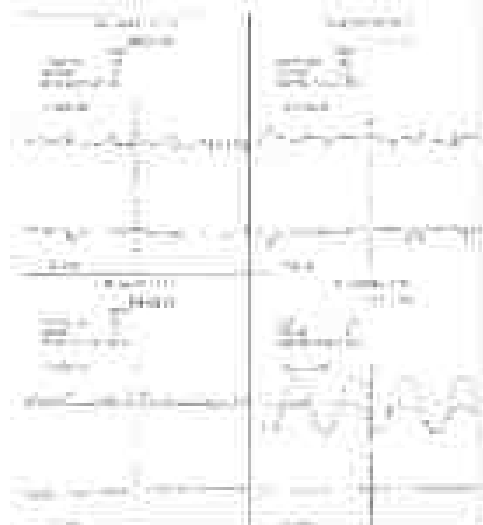
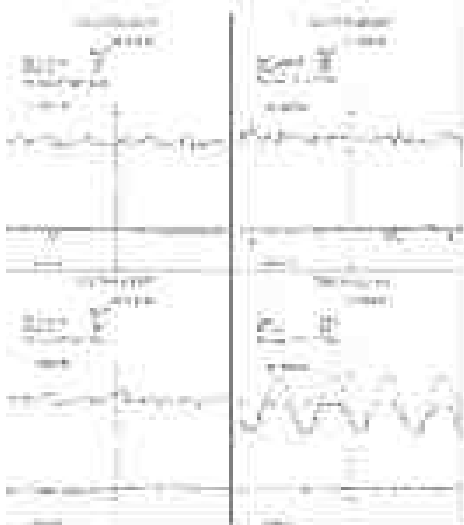
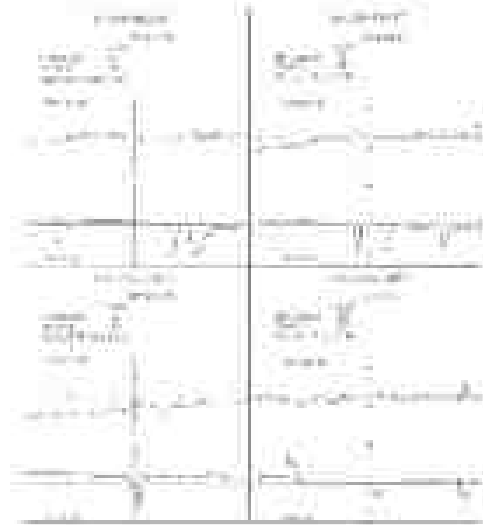
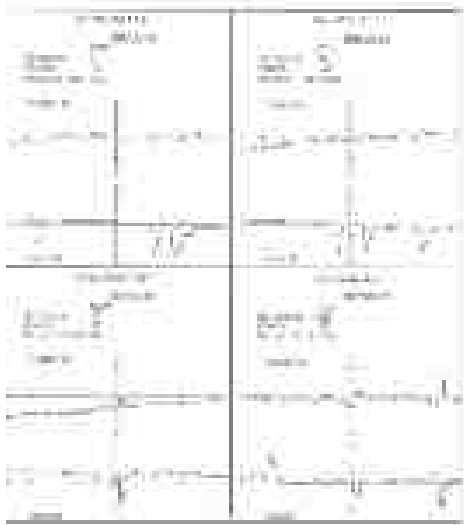
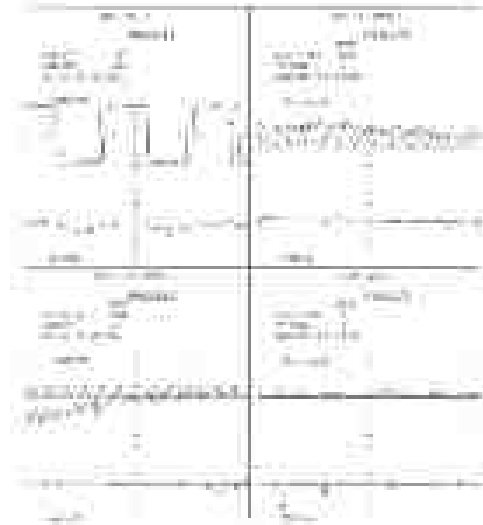
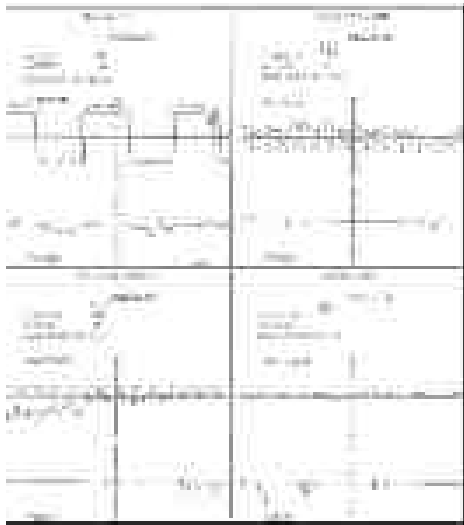
Such a match is impossible. Yet, the Defendants had numerous such matches.

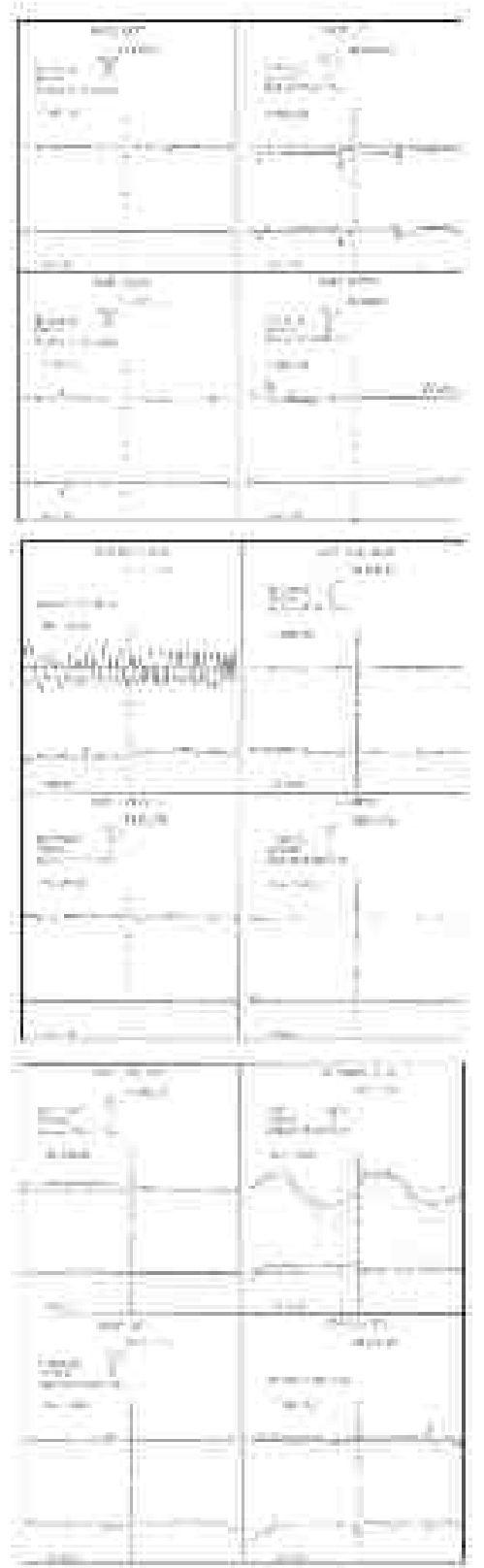
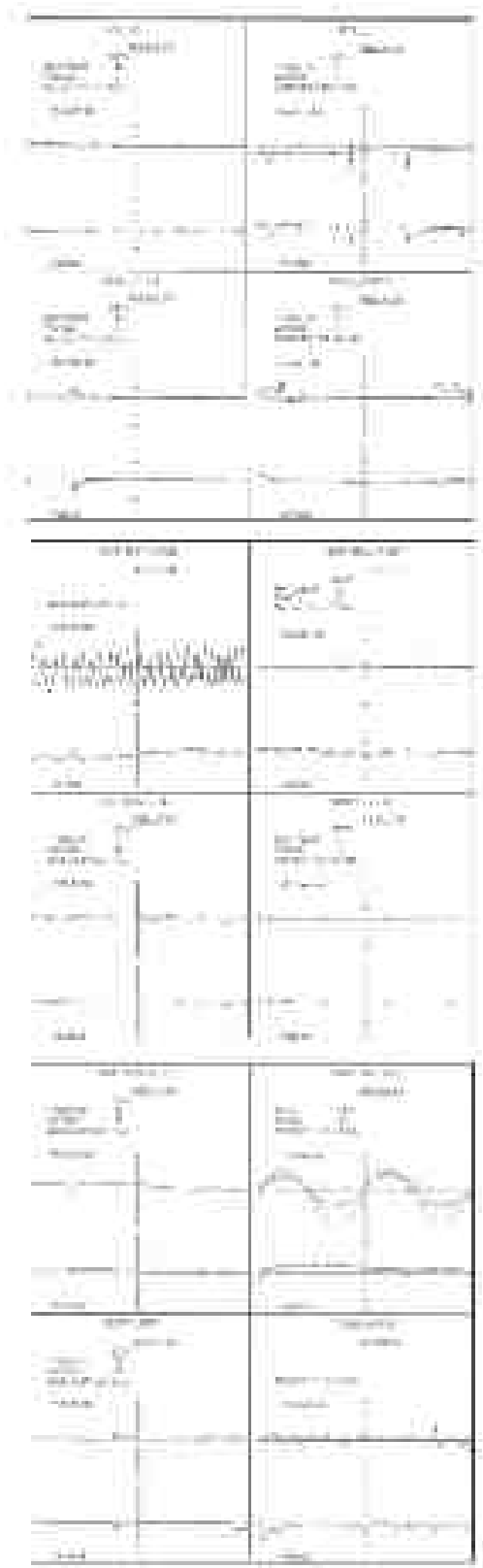
212. Allstate received purported VNG testing reports of the provider Defendant Lifeline as to patient A.S., claim number 0617680814, for date of service April 21, 2021; and a non-party provider as to patient J.A., claim number 0650522055, for date of service November 18, 2021. As shown below, the “Vestibular Exam Data” for these two patients – patient A.S. (left) and patient J.A. (right) – are identical:

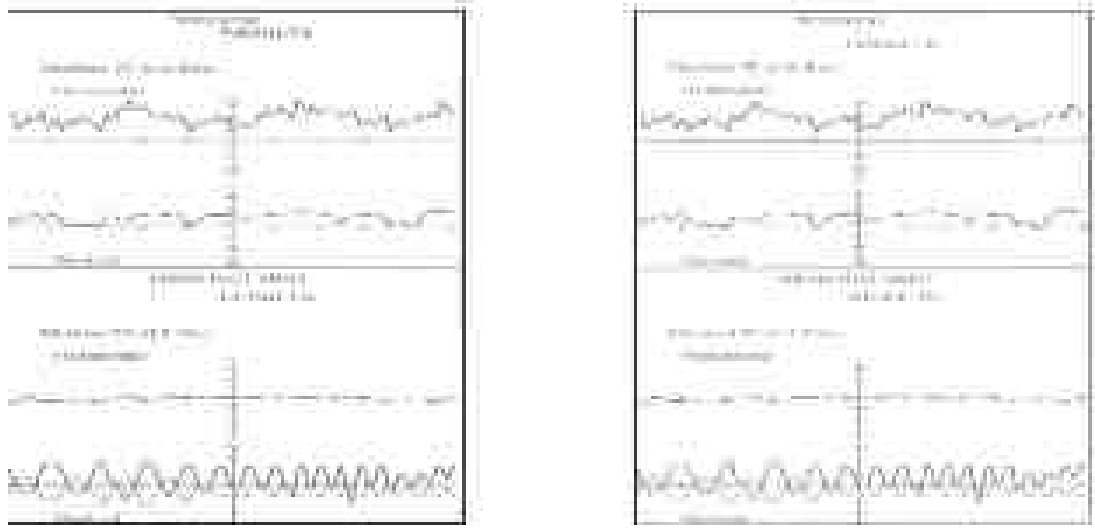
A.S.

J.A.



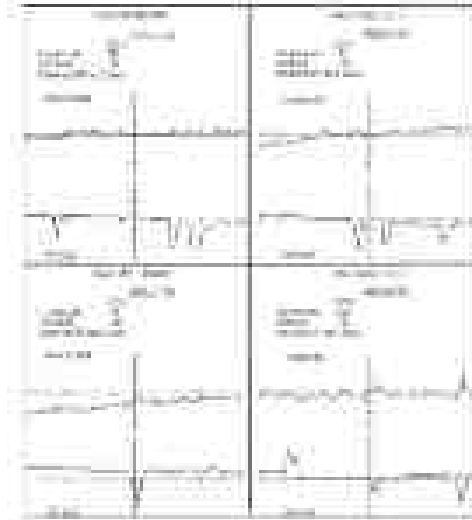
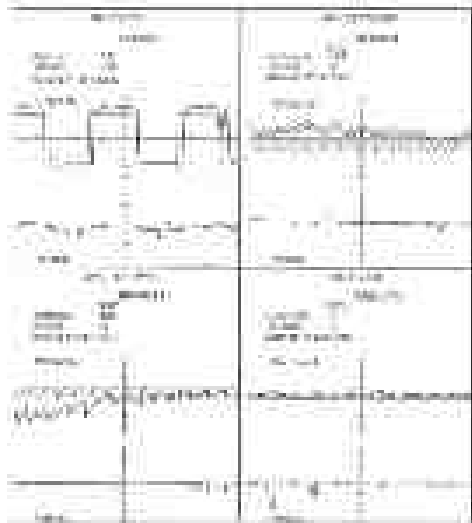
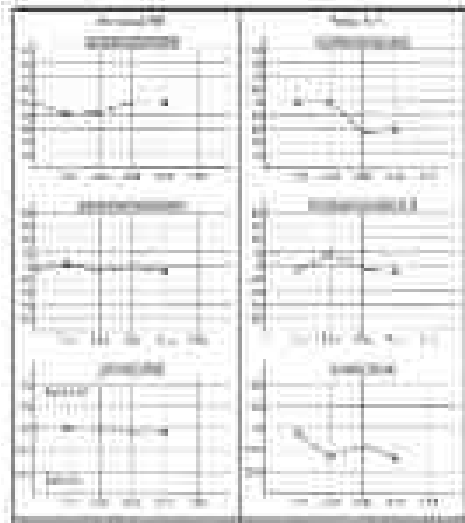


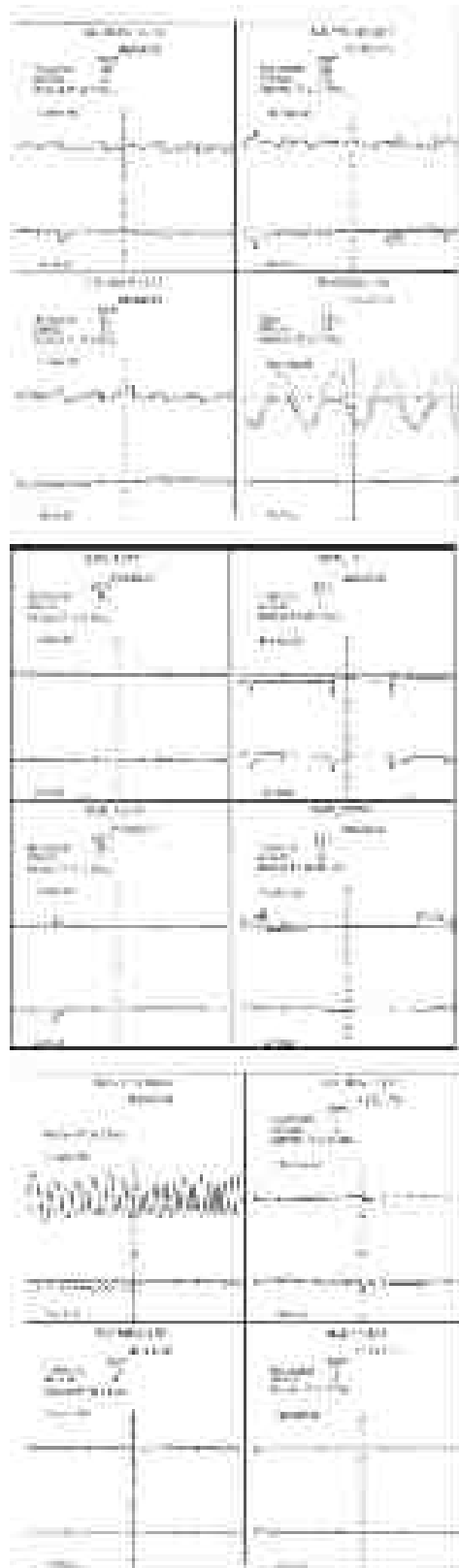


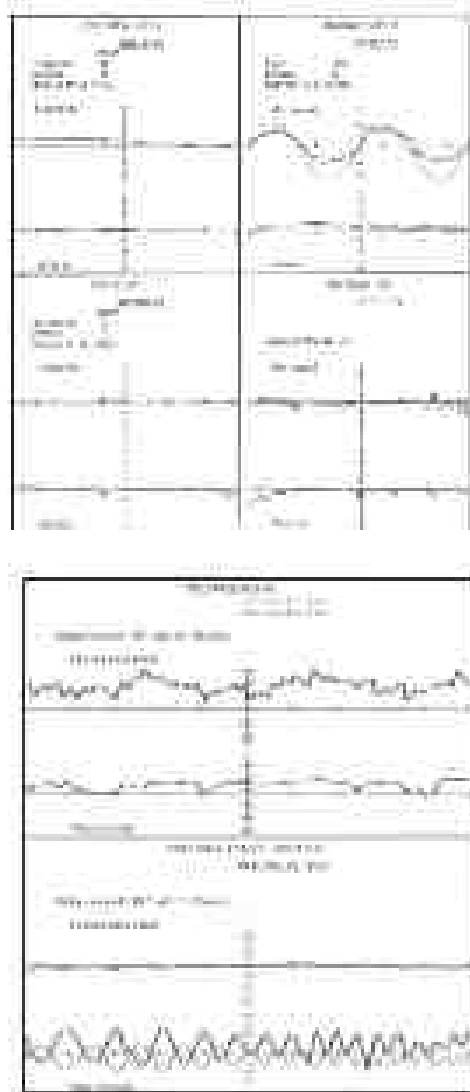


When one is superimposed over the other, the results are the following:

Channel	Scale	Units	Gain
CH01	100	mm/s	100
CH02	100	mm/s	100
CH03	100	mm/s	100
CH04	100	mm/s	100
CH05	100	mm/s	100
CH06	100	mm/s	100
CH07	100	mm/s	100
CH08	100	mm/s	100
CH09	100	mm/s	100
CH10	100	mm/s	100
CH11	100	mm/s	100
CH12	100	mm/s	100
CH13	100	mm/s	100
CH14	100	mm/s	100
CH15	100	mm/s	100
CH16	100	mm/s	100
CH17	100	mm/s	100
CH18	100	mm/s	100
CH19	100	mm/s	100
CH20	100	mm/s	100







Such a match is impossible. Yet, the Defendants had numerous such matches.

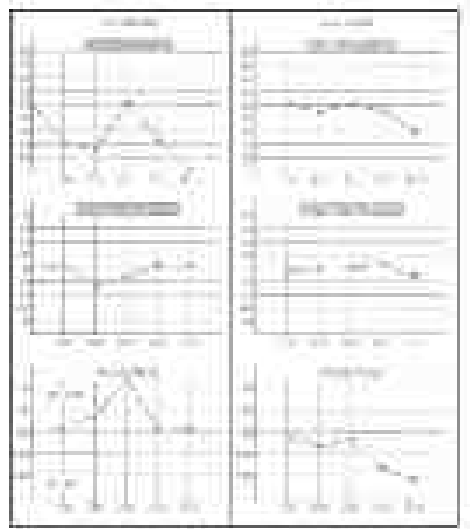
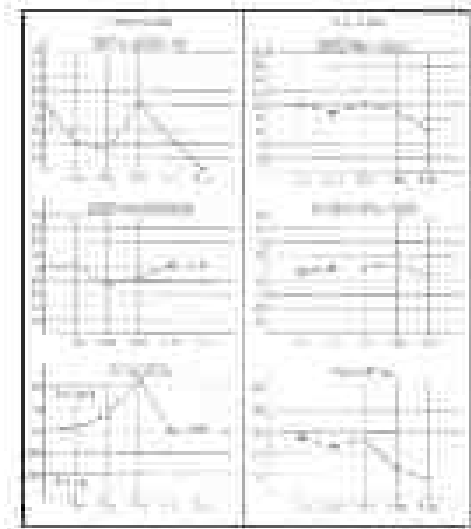
213. Allstate received purported VNG testing reports of the provider Defendant Direct Med as to patient D.T., claim number 0619832602, for date of service March 25, 2021; and non-party provider Well Care Neurology, PLLC as to patient Y.T., claim number 0619618167, for date of service April 15, 2021. As shown below, the “Vestibular Exam Data” for these two patients – patient D.T. (left) and patient Y.T. (right) – are identical:

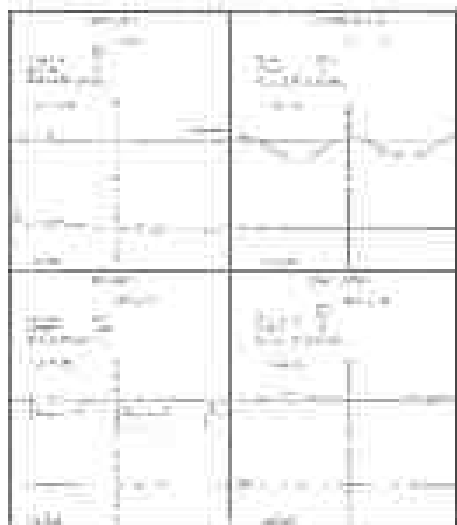
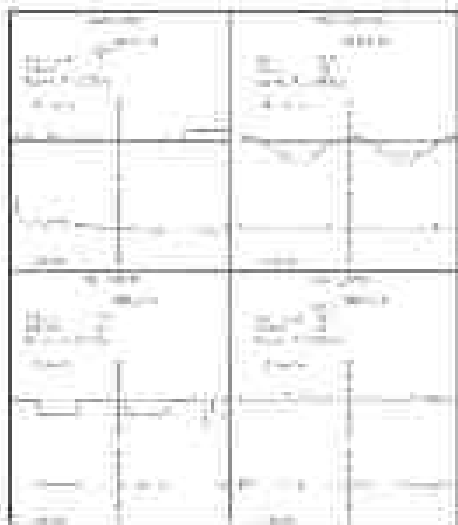
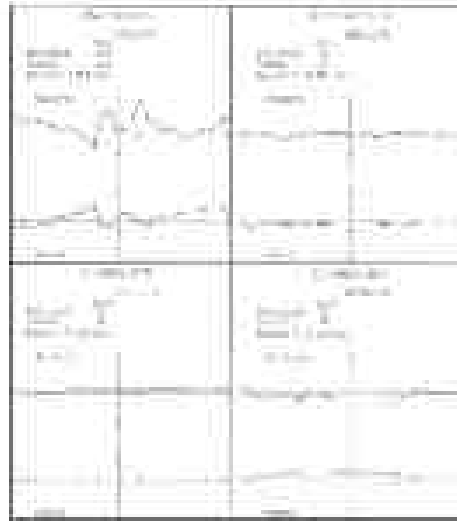
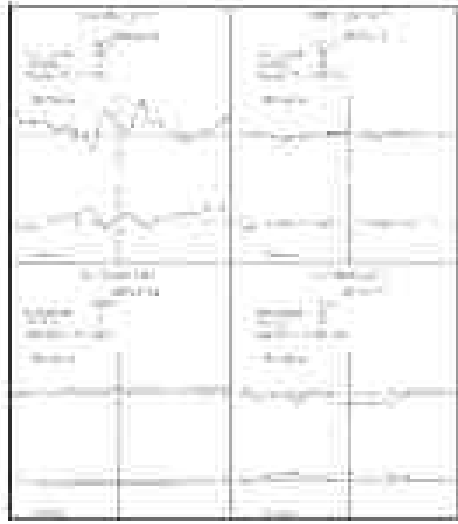
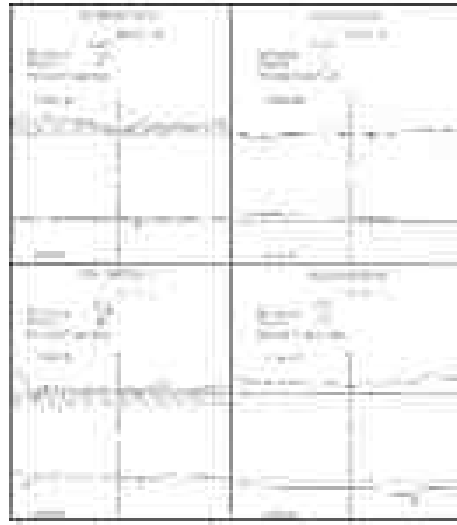
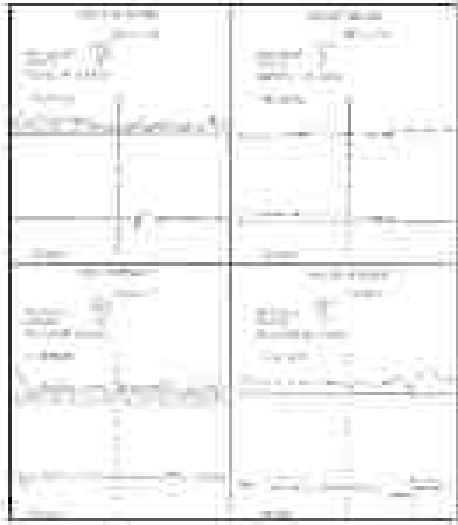
D.T.

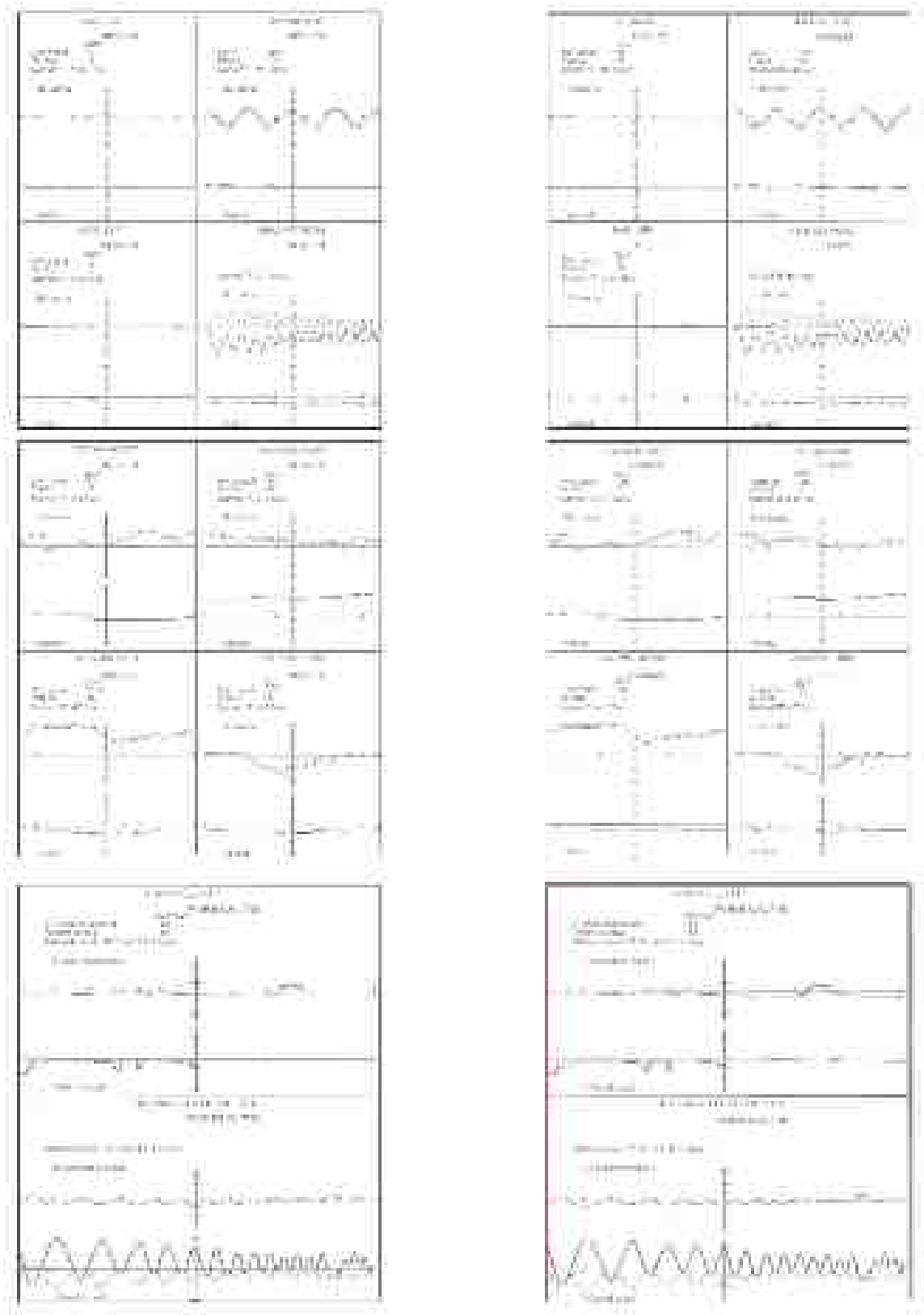
Y.T.

Row	Column 1	Column 2	Column 3
1	...	...	...
2	...	...	...
3	...	...	...

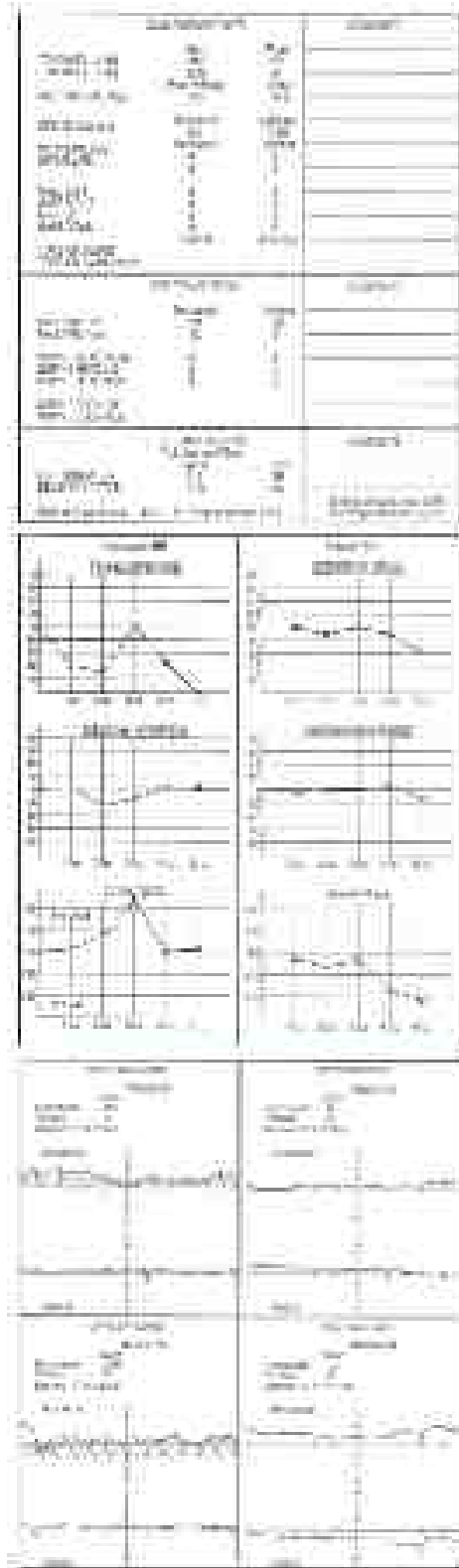
Row	Column 1	Column 2	Column 3
1	...	...	...
2	...	...	...
3	...	...	...

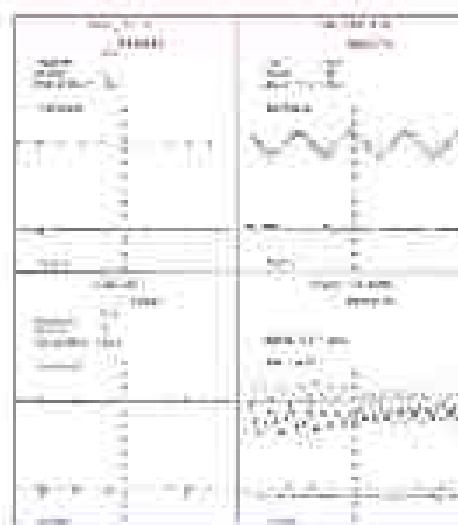
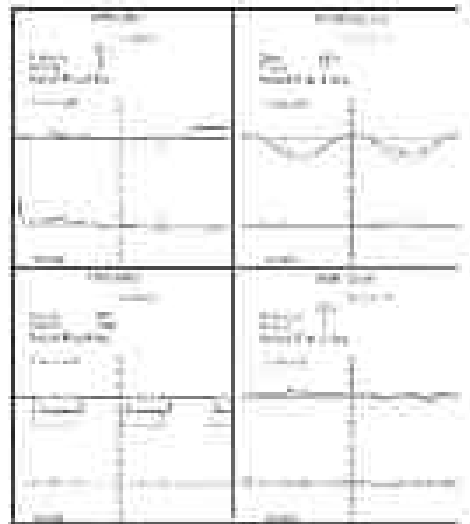
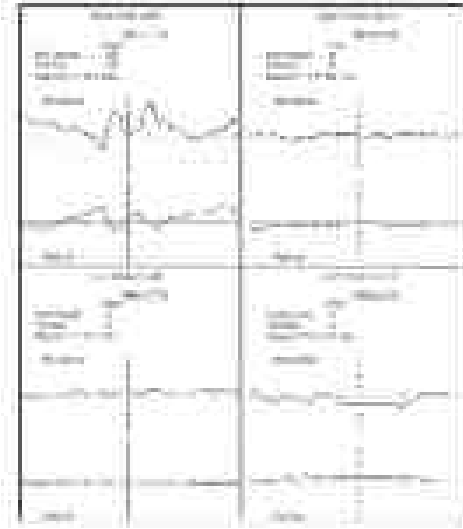


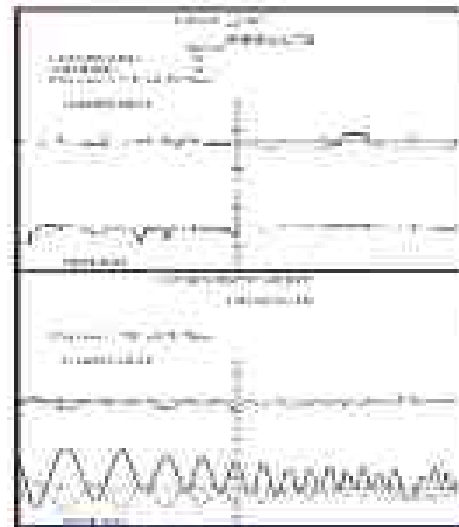
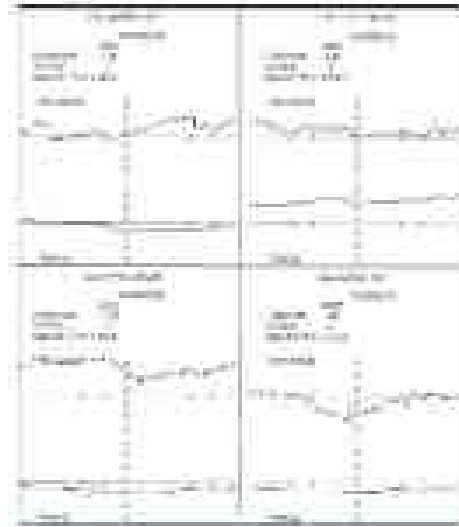




When one is superimposed over the other, the results are the following:







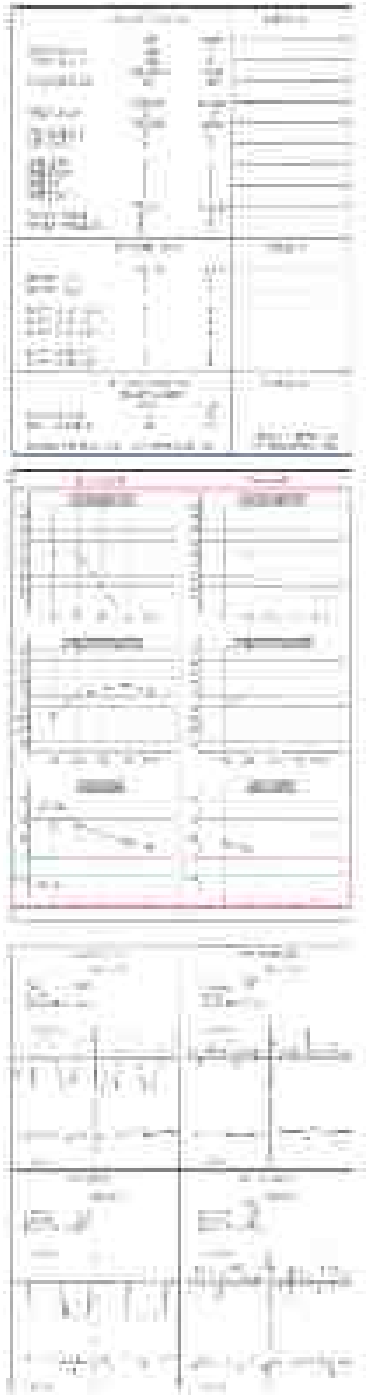
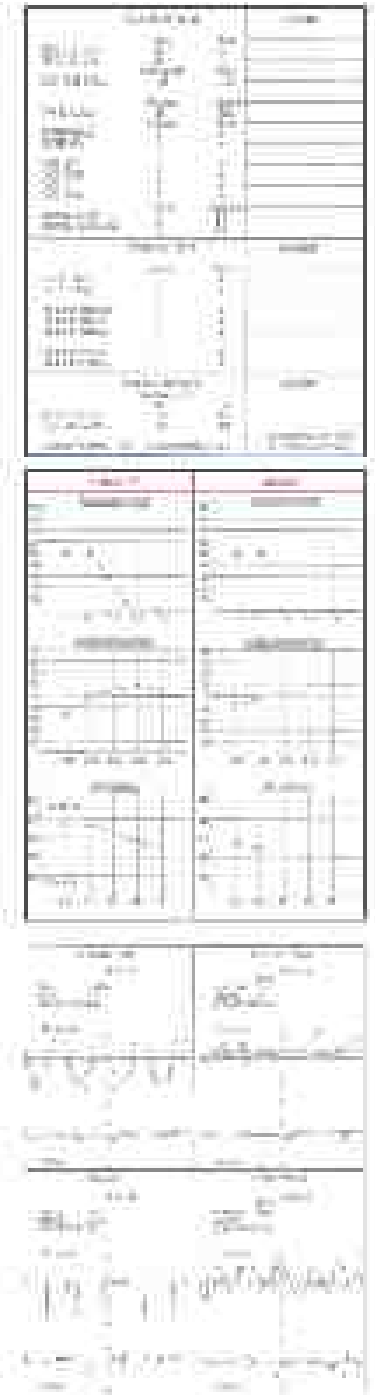
Such a match is impossible. Yet, the Defendants had numerous such matches.

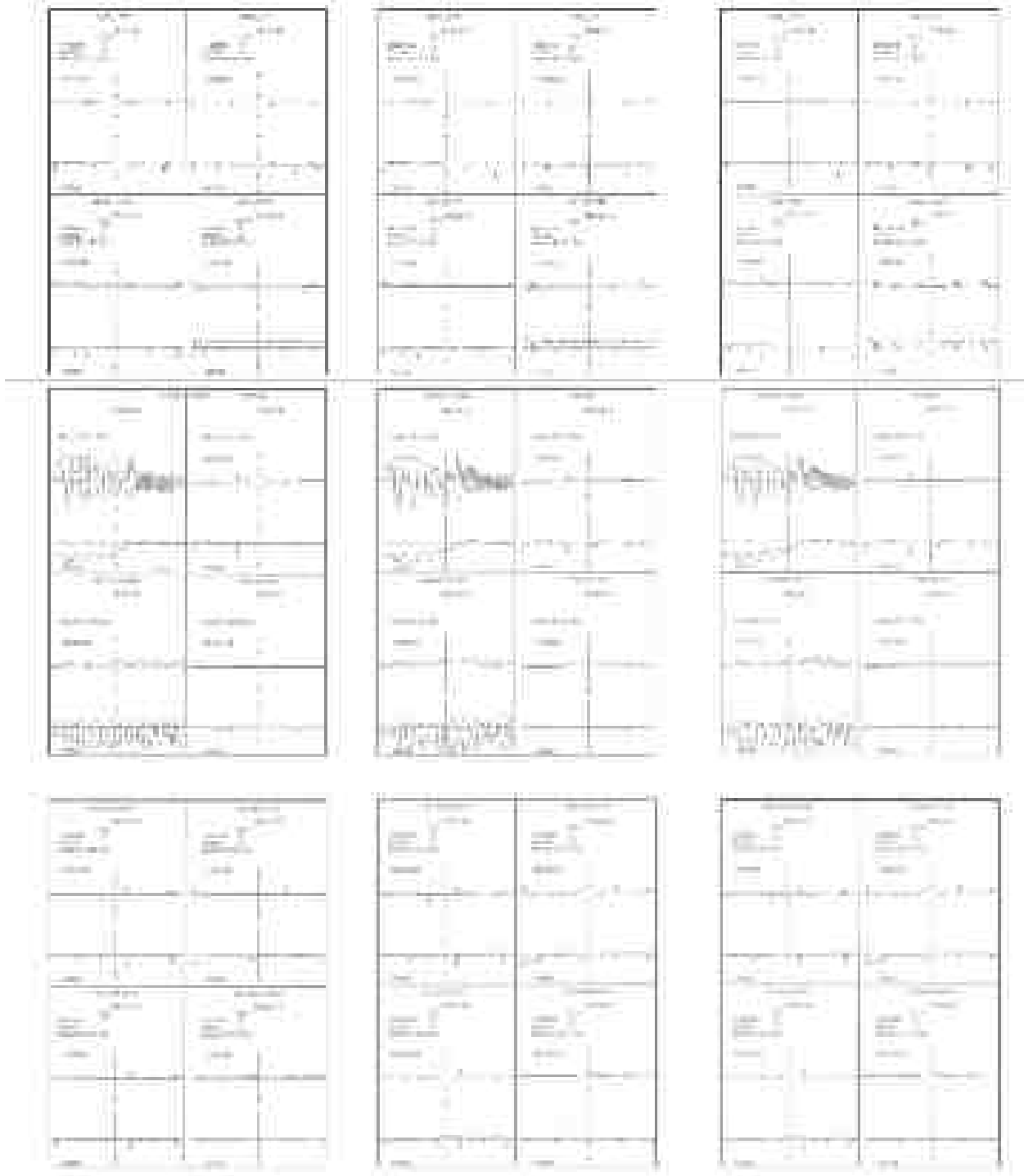
214. Allstate received purported VNG testing reports of the provider Defendant Lifeline as to patient A.G., claim number 0607715558, for date of service December 2, 2020; a non-party provider as to patient I.S., claim number 0649551046, for date of service December 9, 2021; and provider Defendant Wilson as to patient M.L., claim number 0621002988, for date of service April 13, 2021. As shown below, the “Vestibular Exam Data” for these three patients – patient A.G. (left), patient I.S. (center), and patient M.L. (right) – are identical:

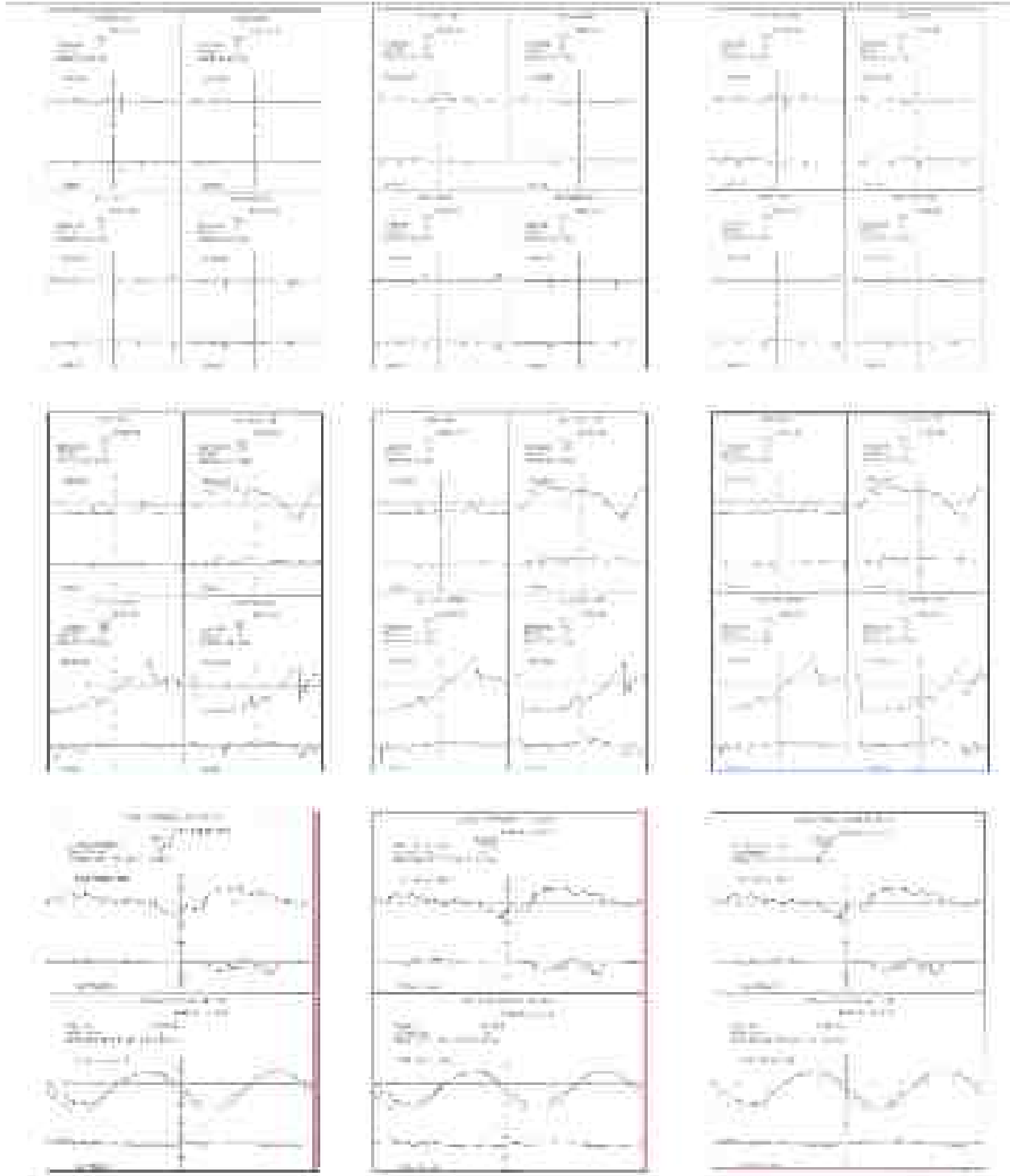
A.G.

I.S.

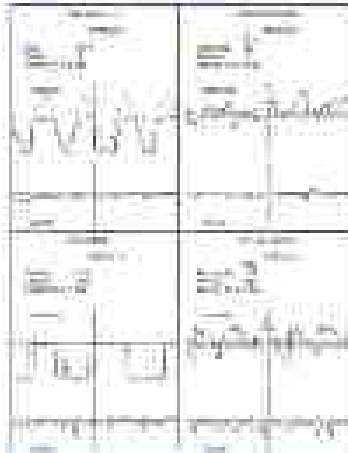
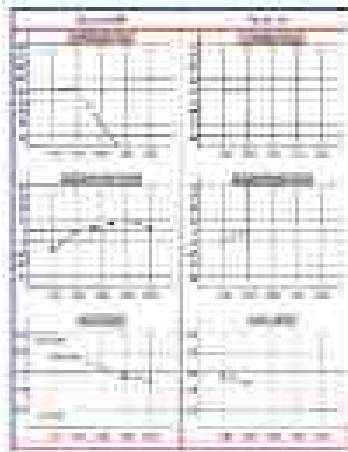
M.L.

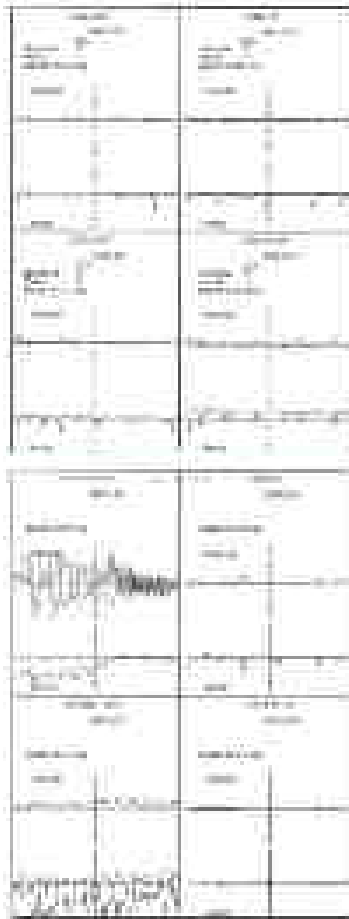


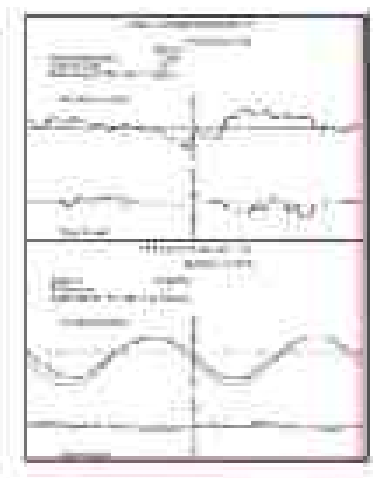




When one is superimposed over the other, the results are the following:







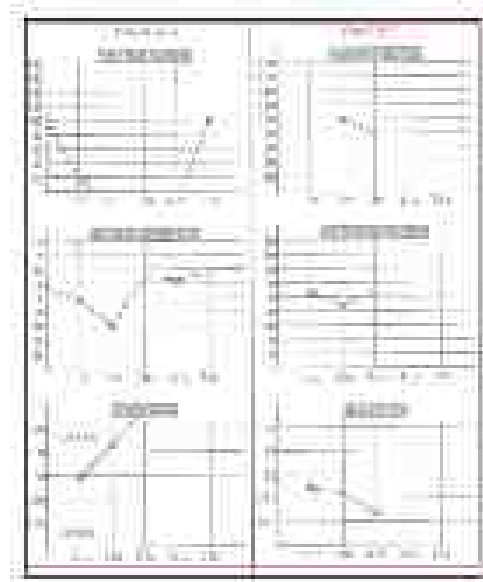
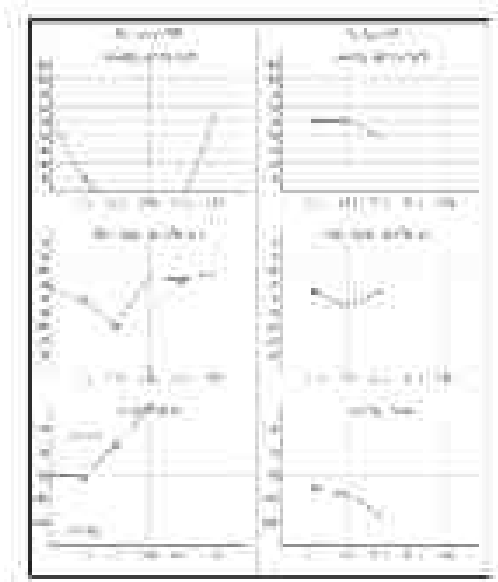
Such a match is impossible. Yet, the Defendants had numerous such matches.

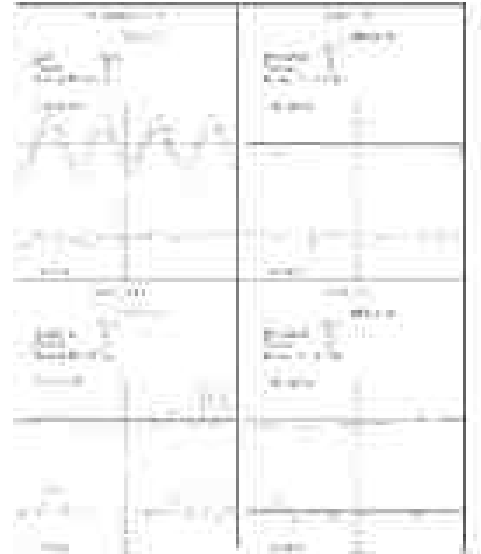
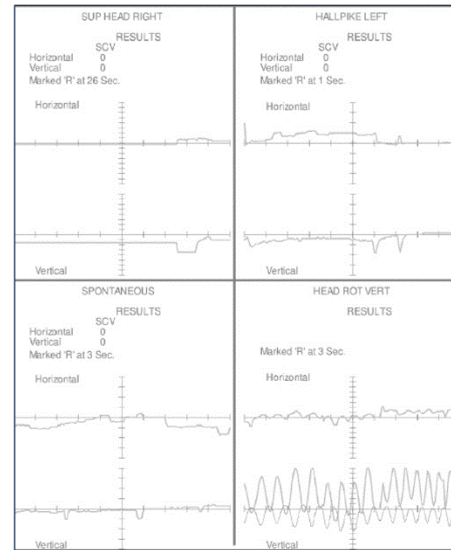
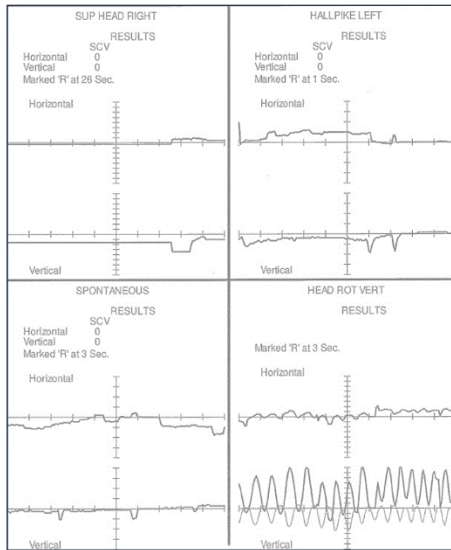
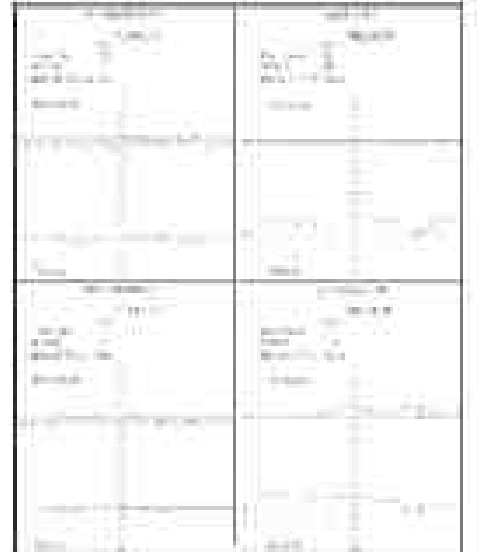
215. Allstate received purported VNG testing reports of the provider Defendant Sanitas as to patient J.H., claim number 0638855627, for date of service September 17, 2021; and provider

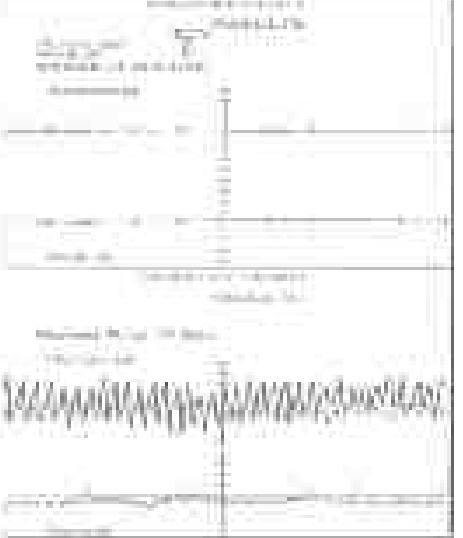
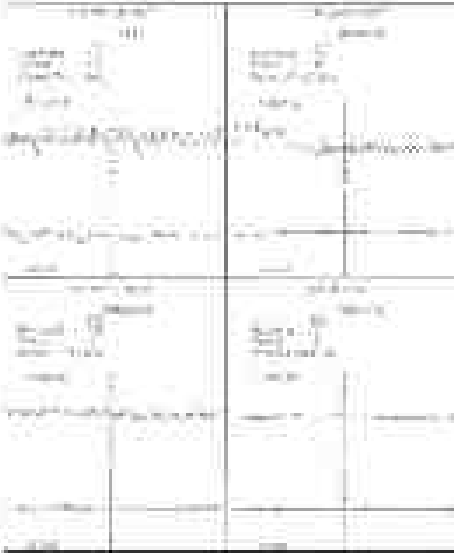
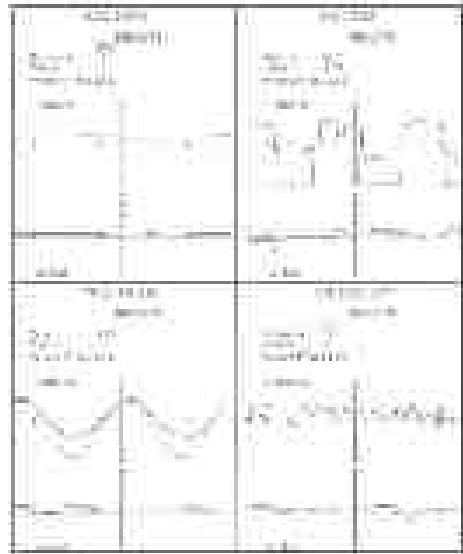
Defendant Diag Neuro as to patient K.J., claim number 0662880343, for date of service March 24, 2022. As shown below, the “Vestibular Exam Data” for these two patients – patient J.H. (left) and patient K.J. (right) – are identical:

J.H.

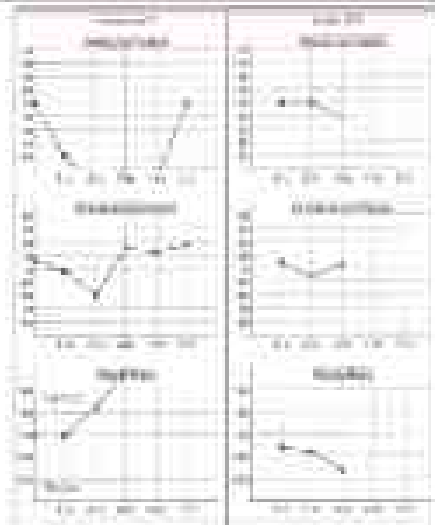
K.J.

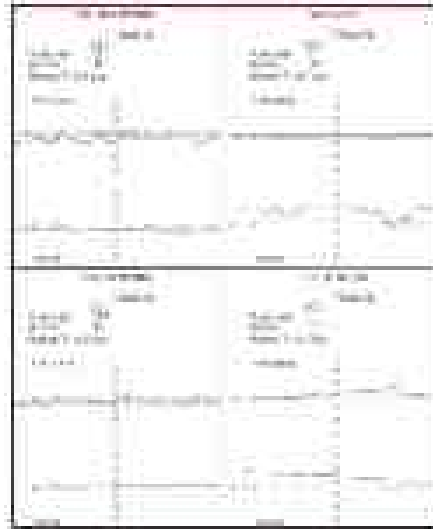






When one is superimposed over the other, the results are the following:





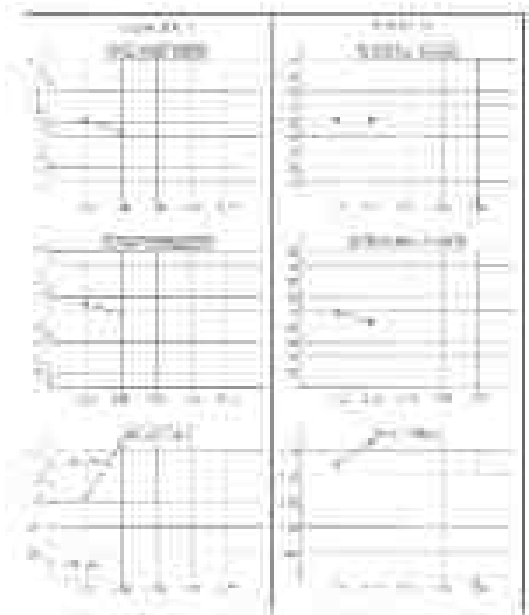


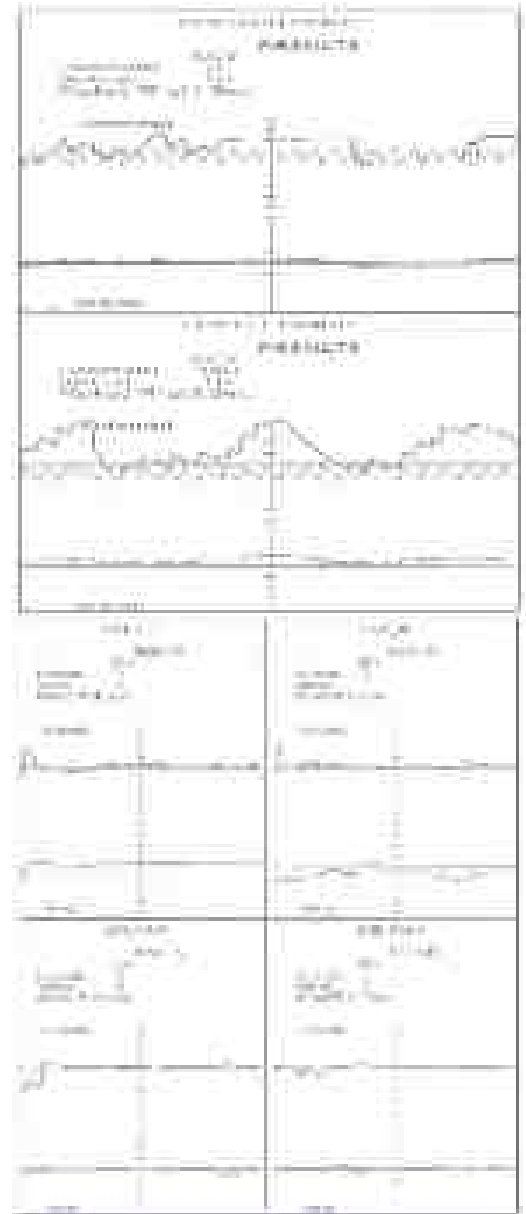
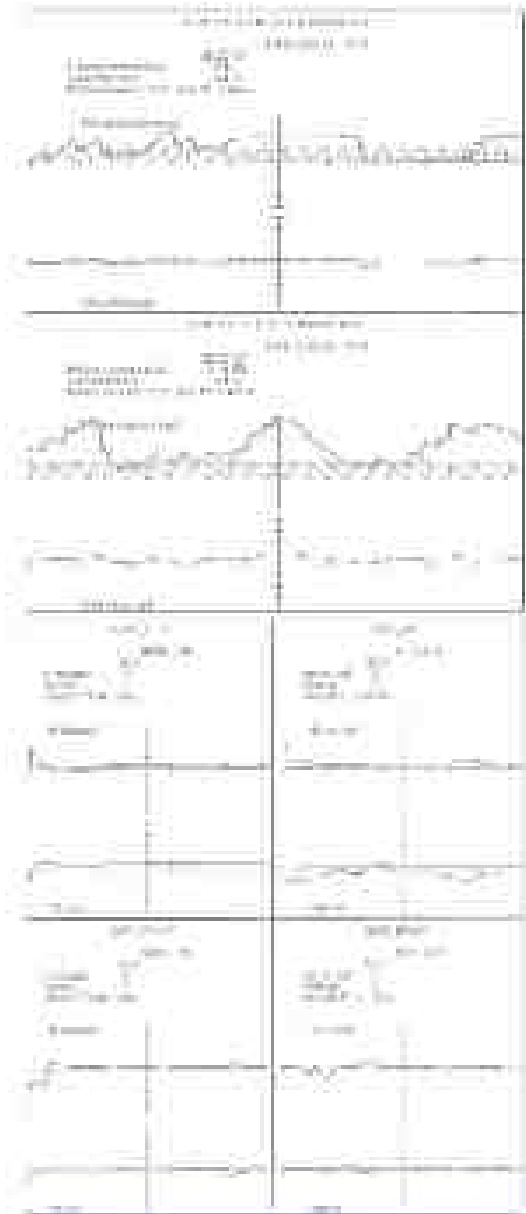
Such a match is impossible. Yet, the Defendants had numerous such matches.

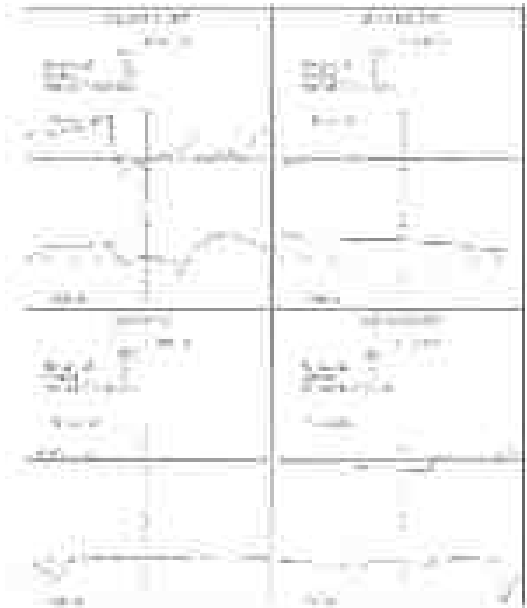
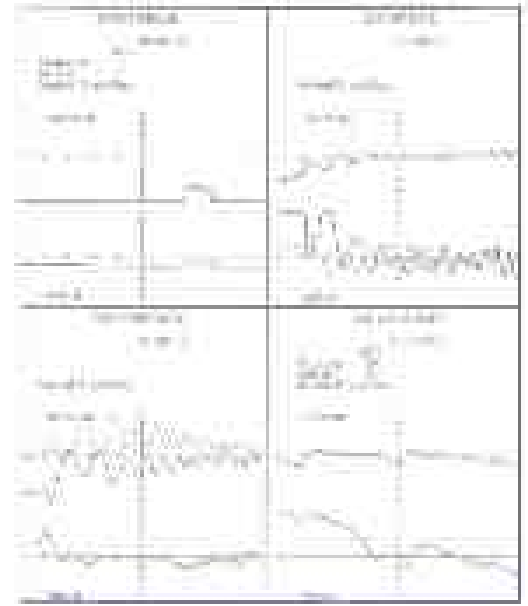
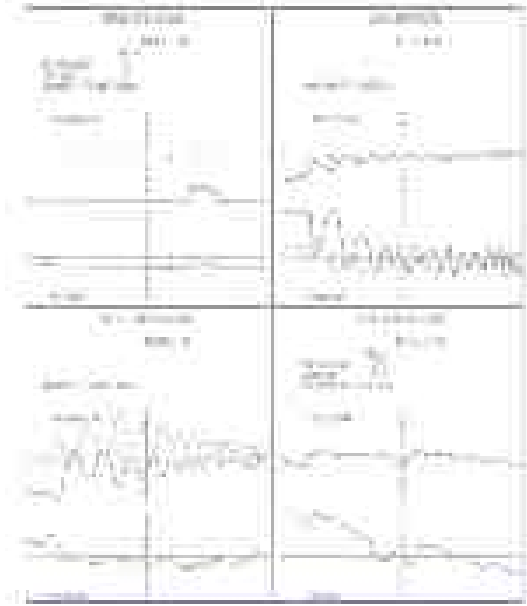
216. Allstate received purported VNG testing reports of the provider Defendant Green Power as to patient C.H., claim number 0648730414, for date of service November 16, 2021; and as to patient O.W., claim number 0648173466, for date of service December 7, 2021. As shown below, the “Vestibular Exam Data” for these two patients – patient C.H. (left) and patient O.W. (right) – are identical:

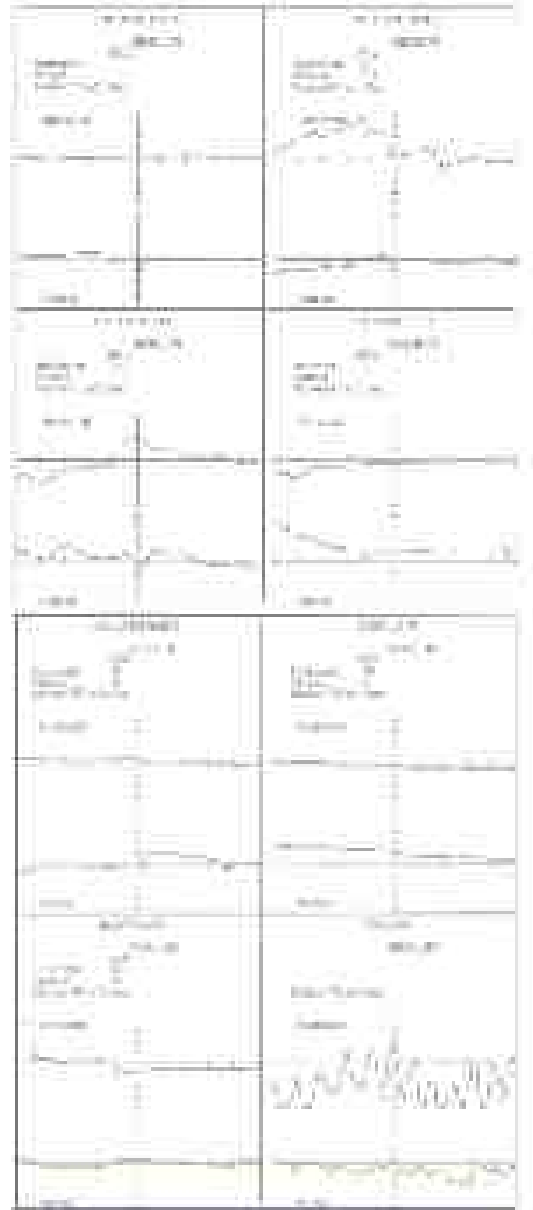
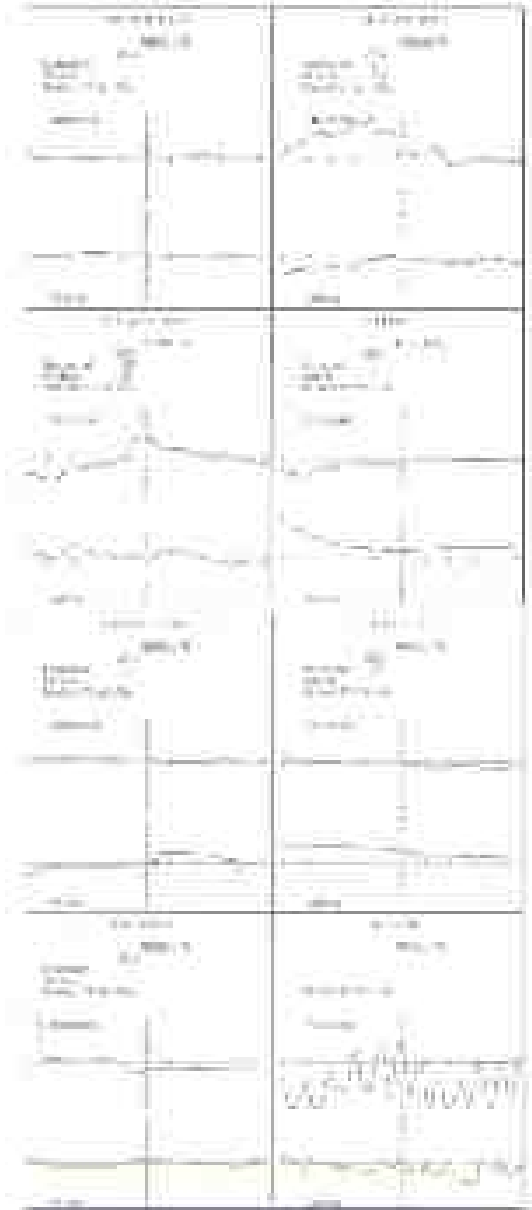
C.H.

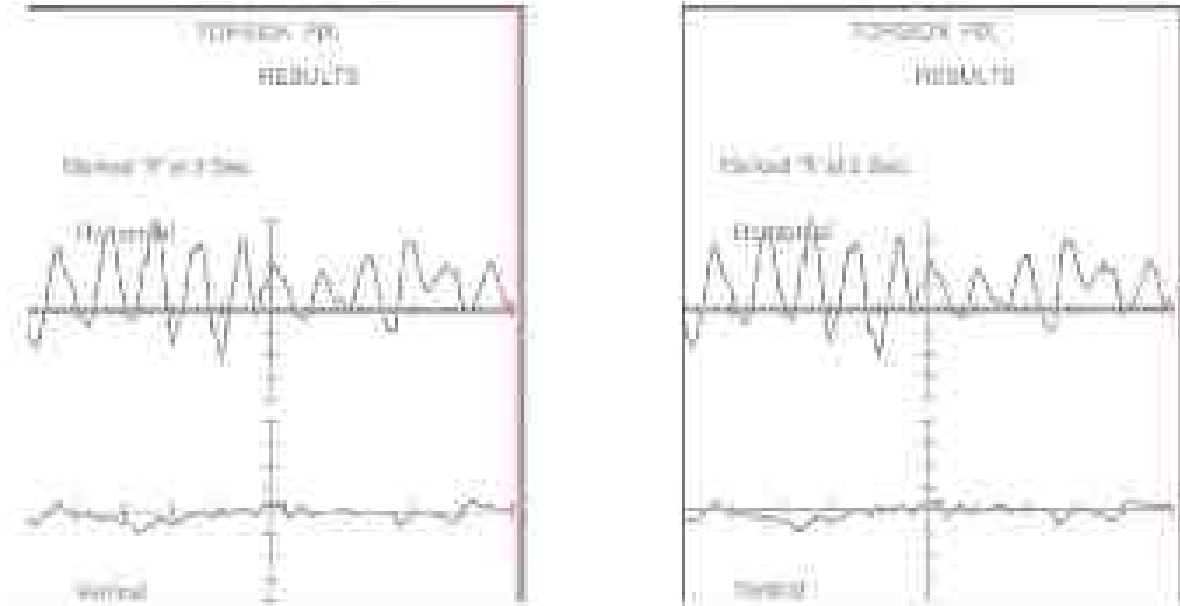
O.W.



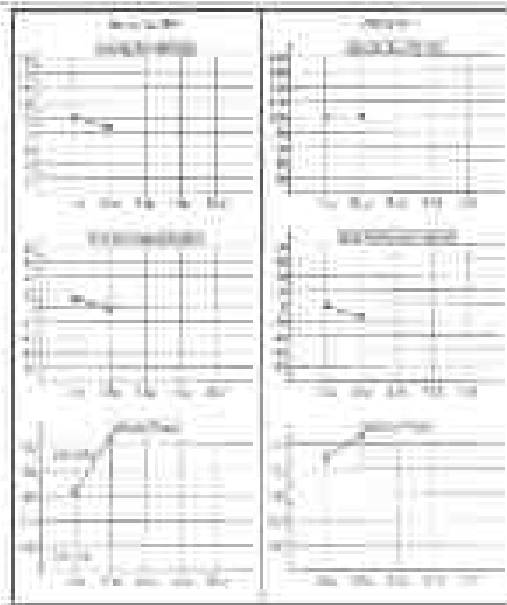


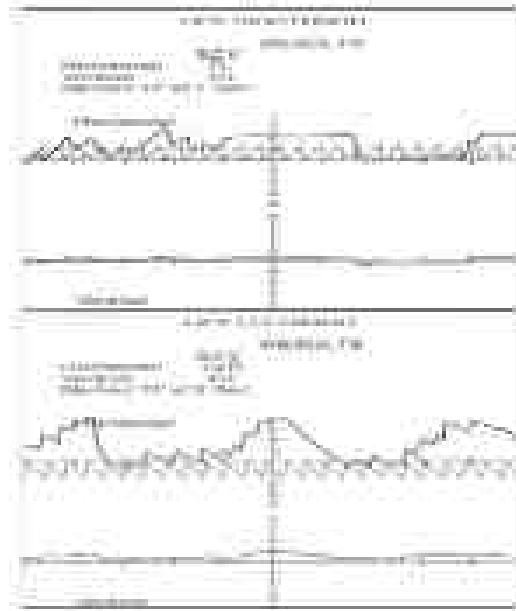


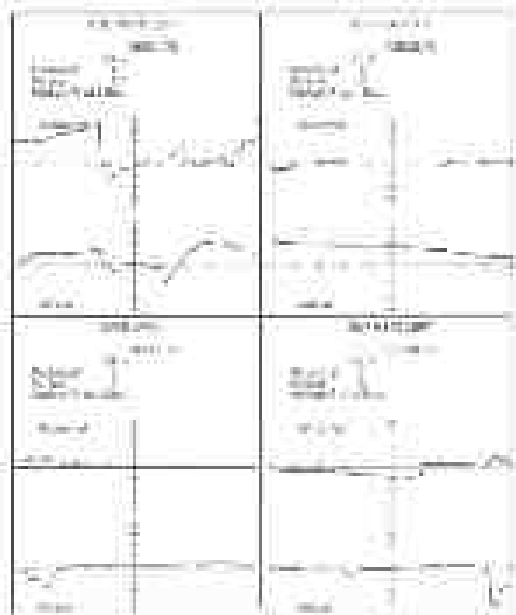
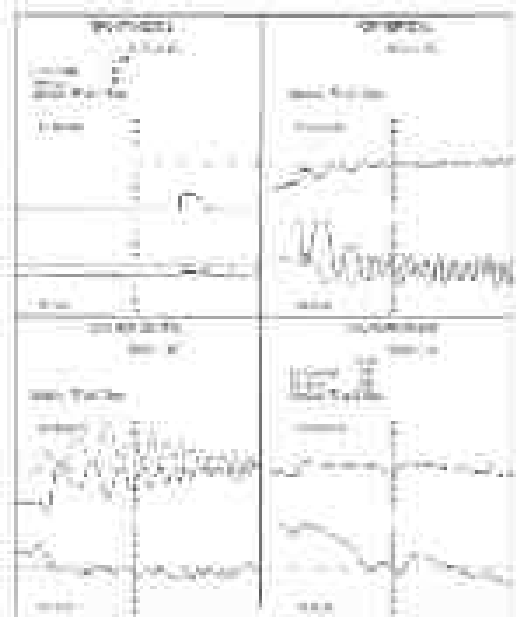


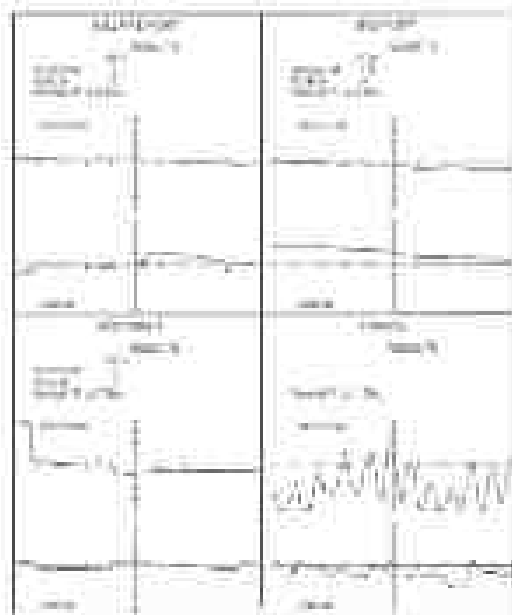
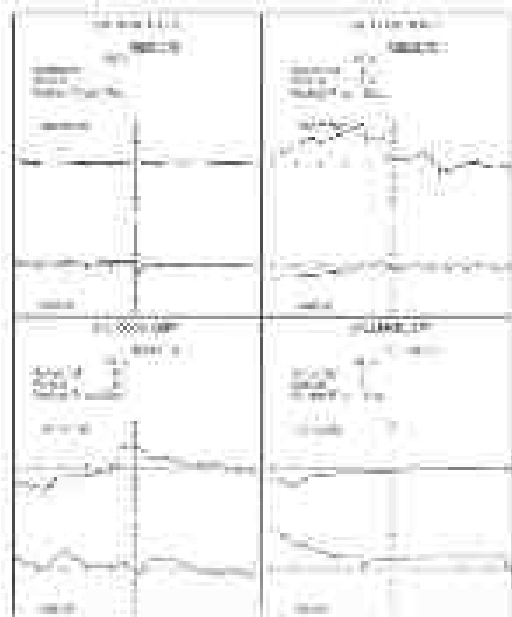


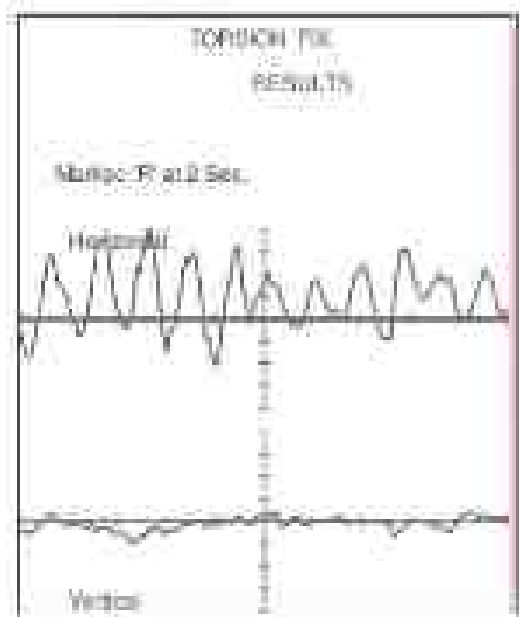
When one is superimposed over the other, the results are the following:











Such a match is impossible. Yet, the Defendants had numerous such matches.

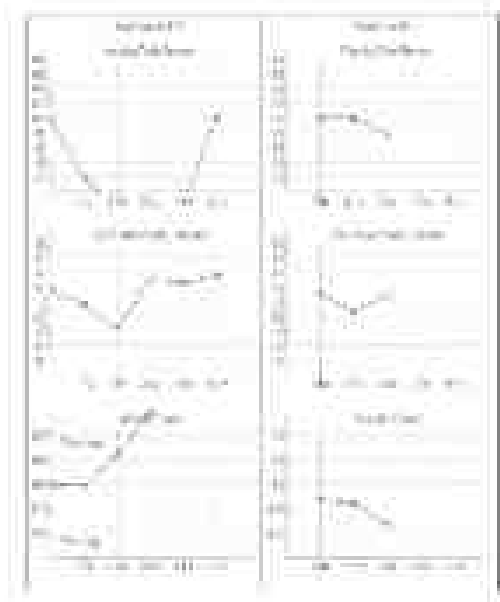
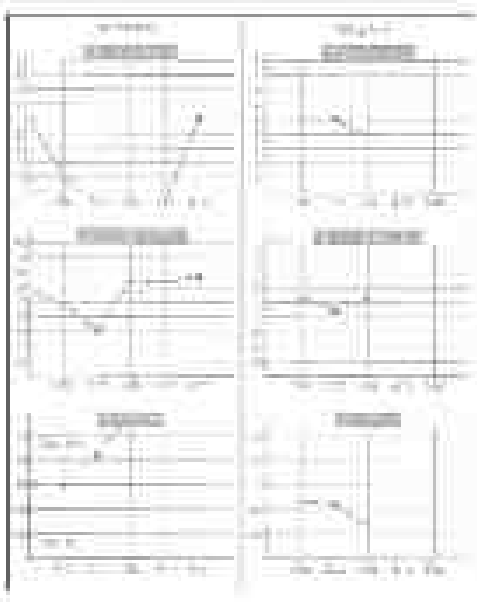
217. Allstate received purported VNG testing reports of the provider Defendant Hillside as to patient K.B., claim number 0608423315, for date of service December 30, 2020; and provider Defendant Diag Neuro as to patient K.J., claim number 0662880343, for date of service March 24, 2022. As shown below, the “Vestibular Exam Data” for these two patients – patient K.B. (left) and patient K.J. (right) – are identical:

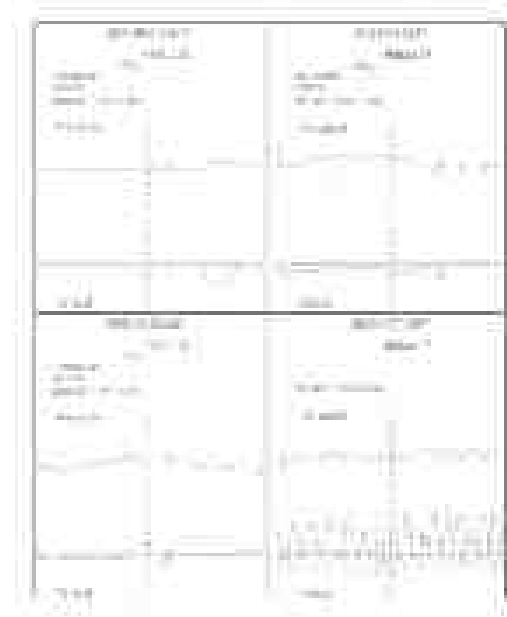
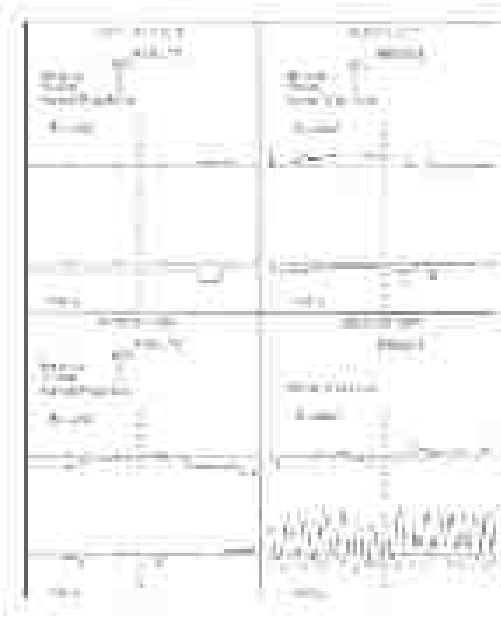
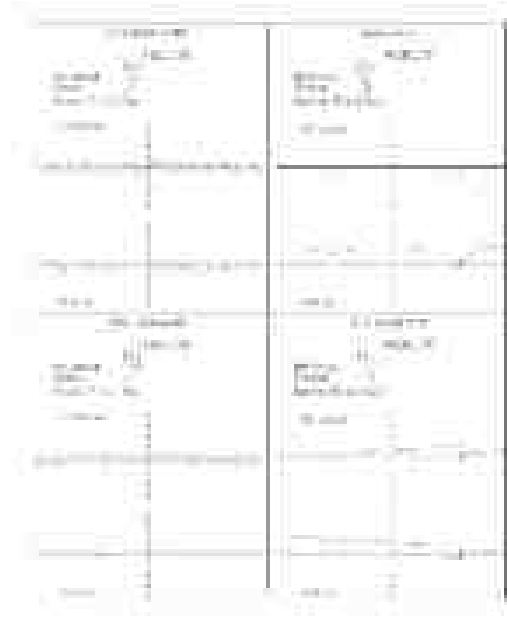
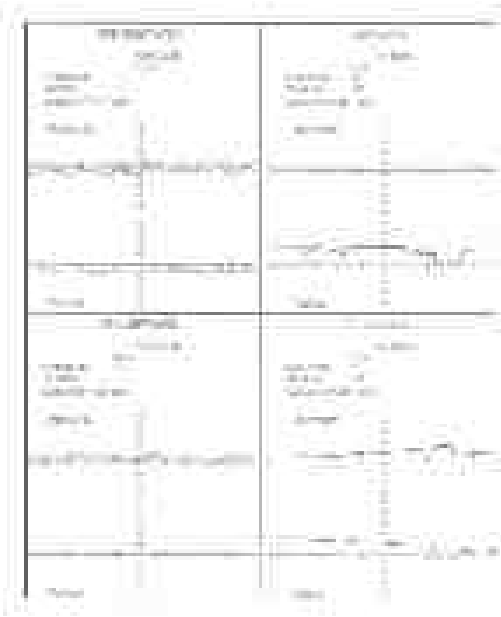
K.B.

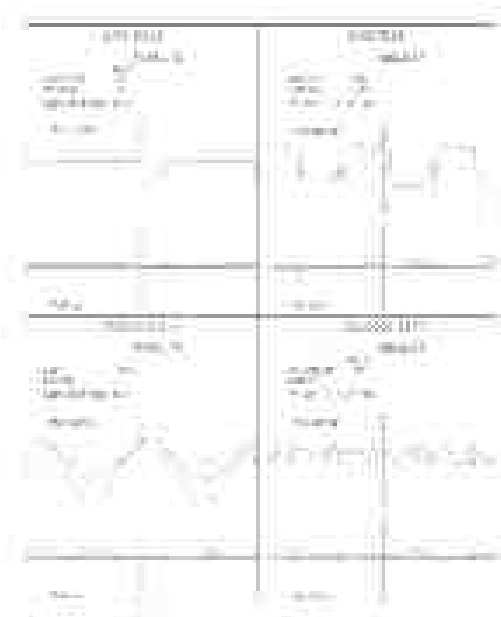
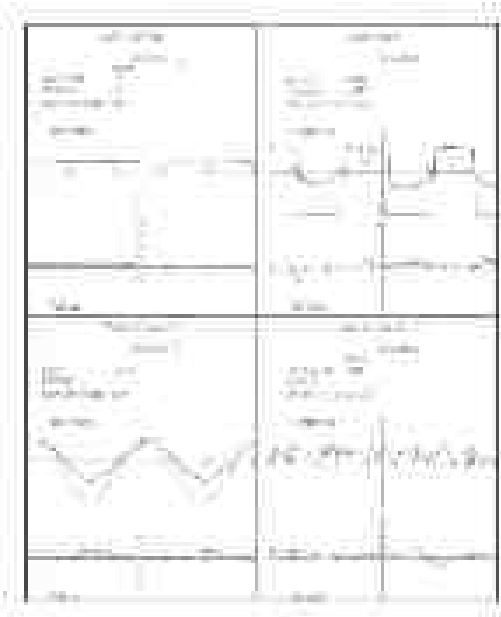
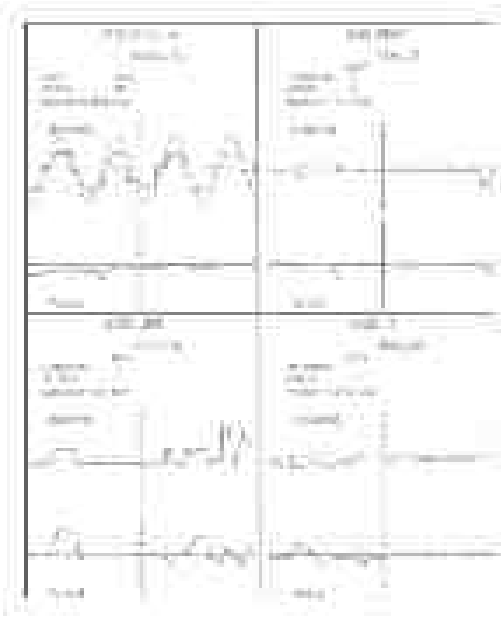
K.J.

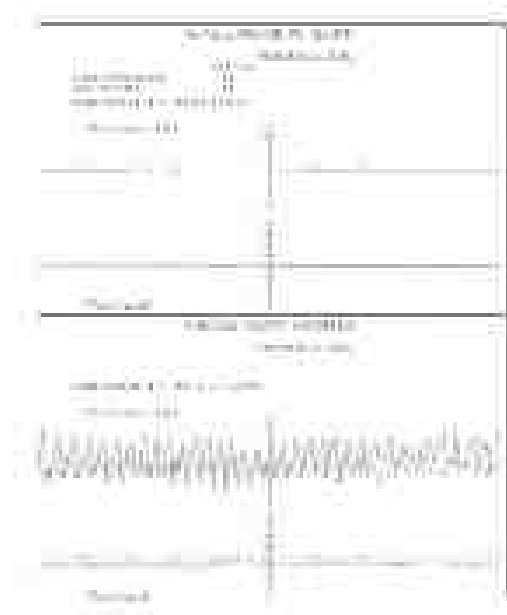
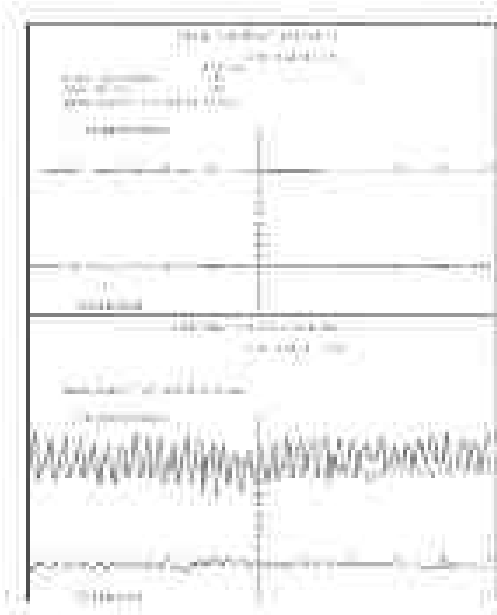
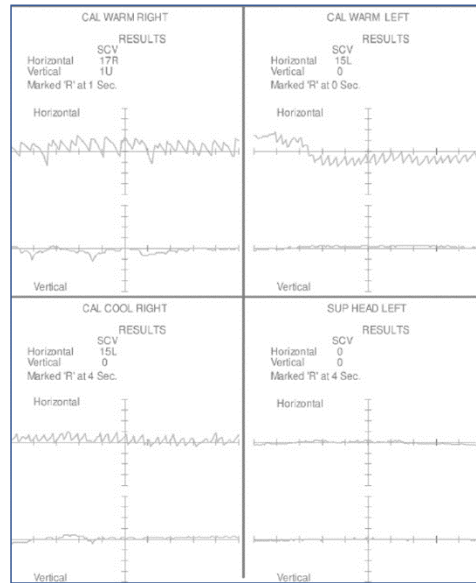
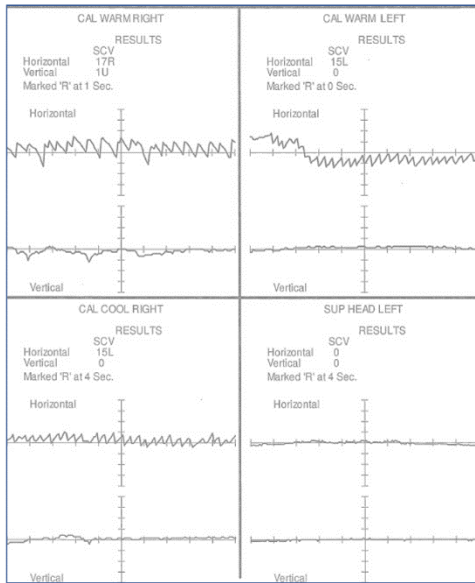
Category	Value	Percentage
Total	100	100%
Direct	60	60%
Indirect	40	40%

Category	Value	Percentage
Total	100	100%
Direct	60	60%
Indirect	40	40%



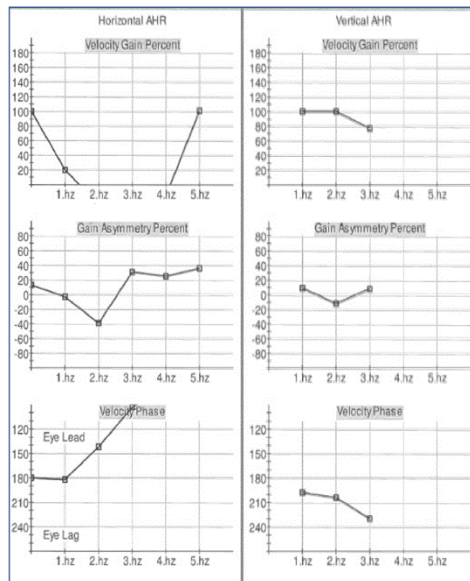


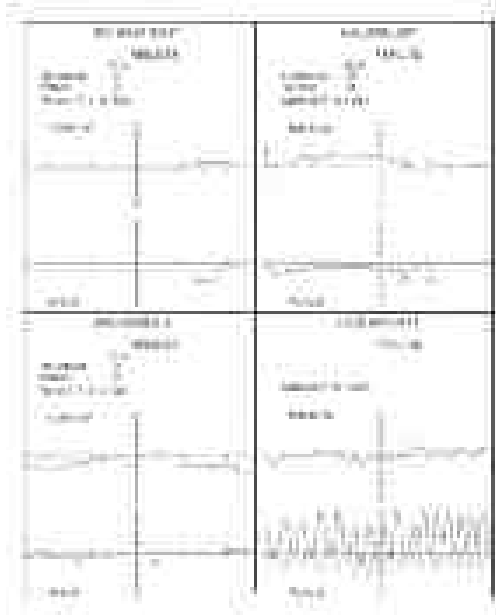
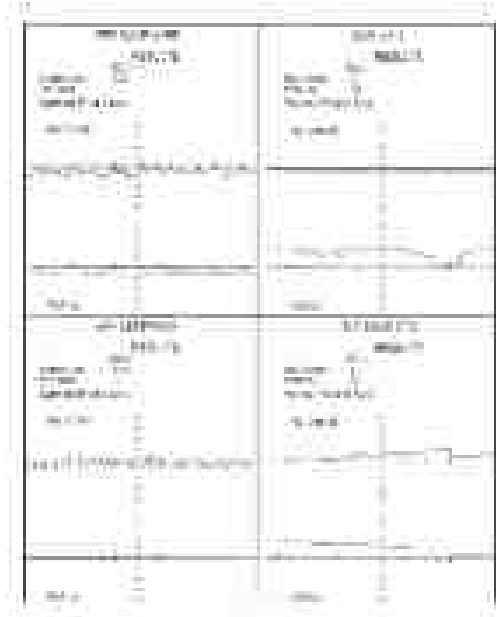


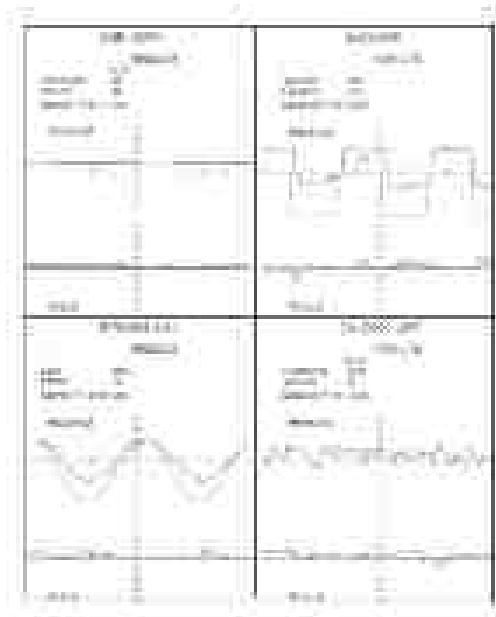
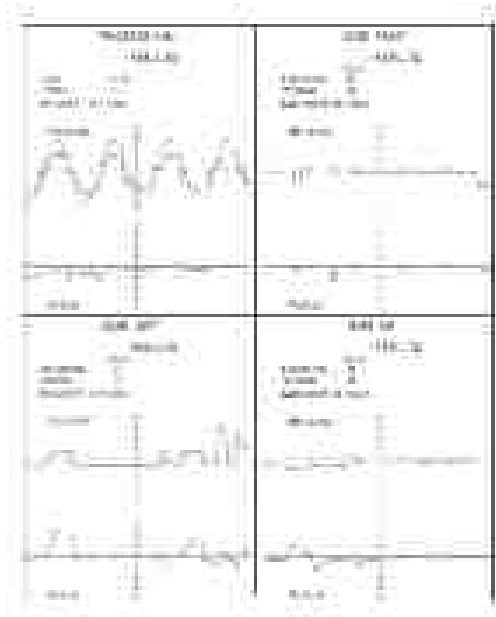


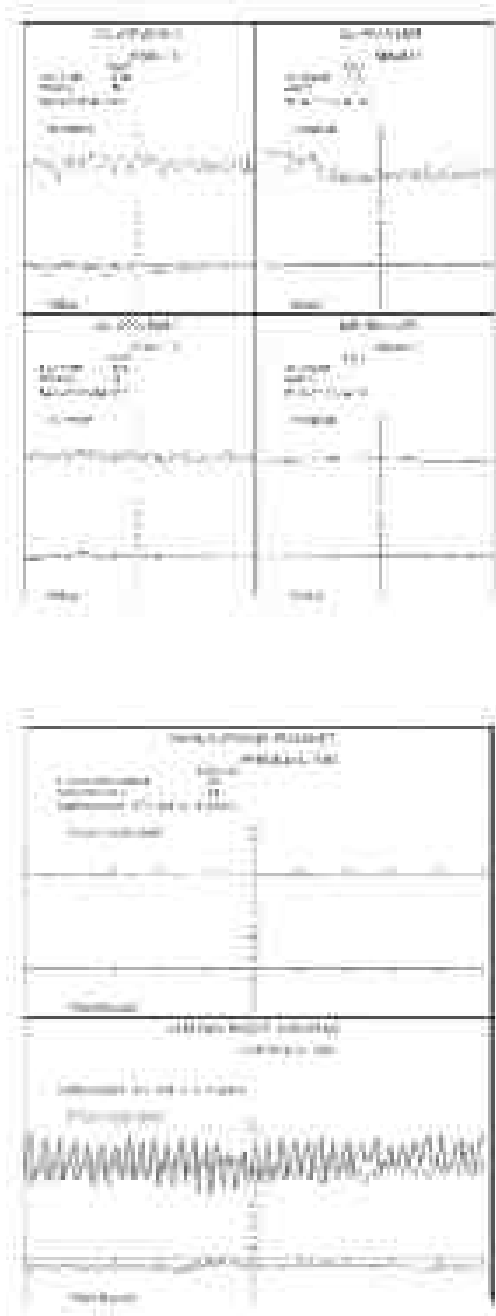
When one is superimposed over the other, the results are the following:

Horizontal AHR	Vertical AHR
Velocity Gain Percent	Velocity Gain Percent
Gain Asymmetry Percent	Gain Asymmetry Percent
Velocity Phase	Velocity Phase









Such a match is impossible. Yet, the Defendants had numerous such matches.

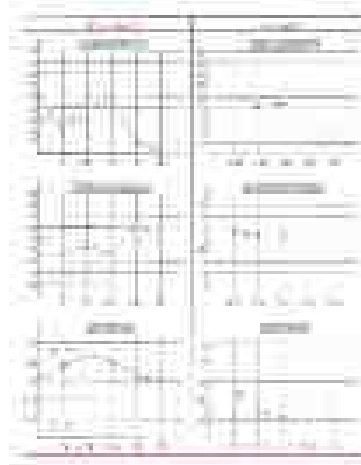
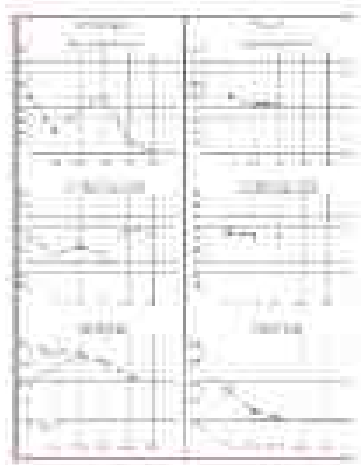
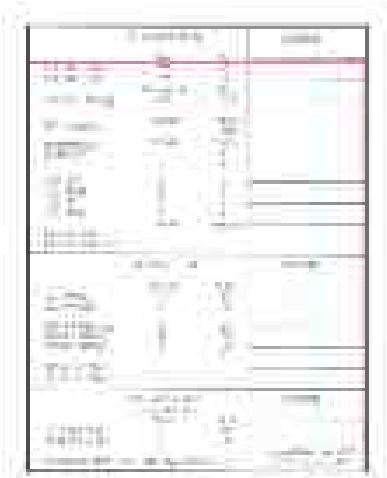
218. Allstate received purported VNG testing reports of the non-party provider Well Care Neurology, PLLC as to patient A.J., claim number 0613121839, for date of service March 1, 2021; and provider Defendant Pitch as to patient D.J., claim number 0664670429, for date of

service April 26, 2022; and provider Defendant Wilson as to patient L.C., claim number 0621309961, for date of service April 13, 2021. As shown below, the “Vestibular Exam Data” for these three patients – patient A.J. (left), patient D.J. (center), and patient L.C. (right) – are identical:

A.J.

D.J.

L.C.



1	2
3	4
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11	12
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37	38
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41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

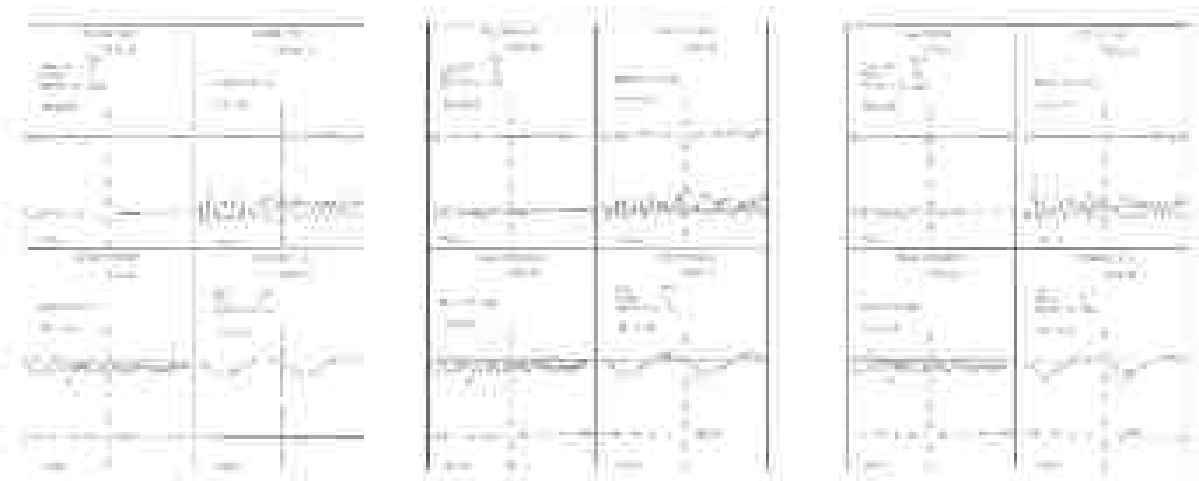
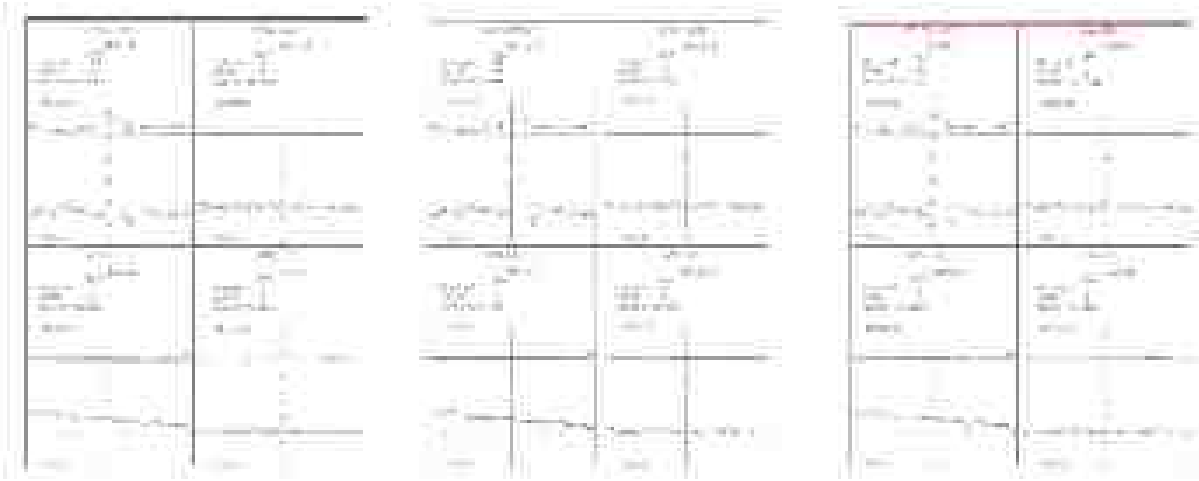
1	2
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27	28
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37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

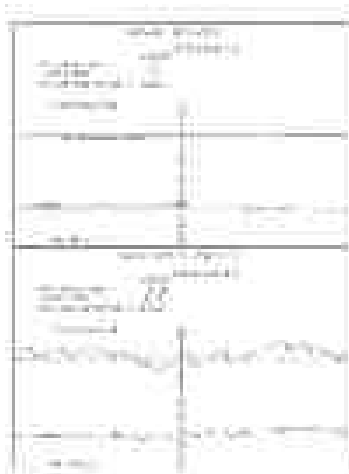
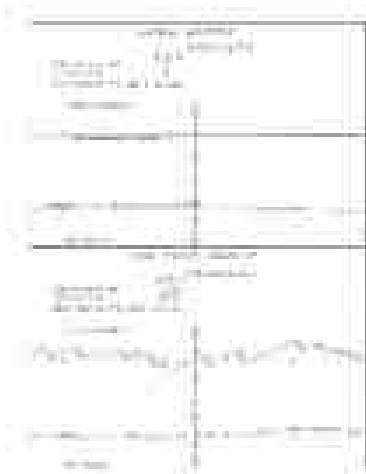
1	2
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51	52
53	54
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59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
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79	80
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83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

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85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

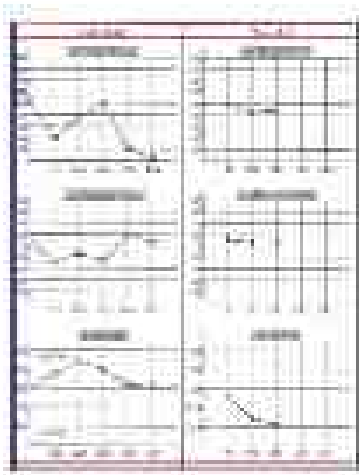
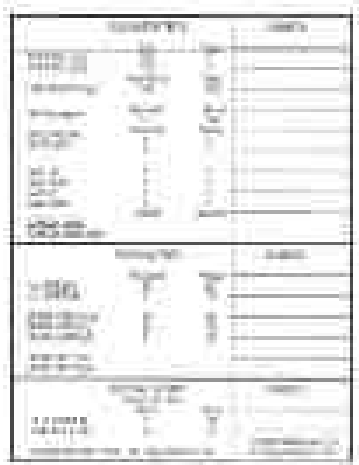
1	2
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93	94
95	96
97	98
99	100

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95	96
97	98
99	100



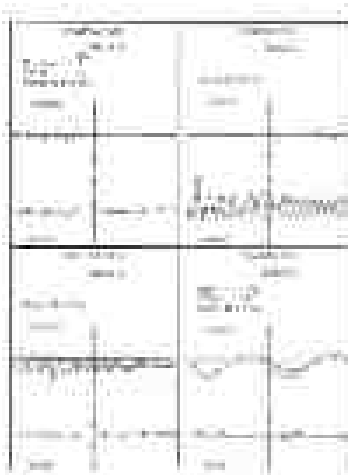


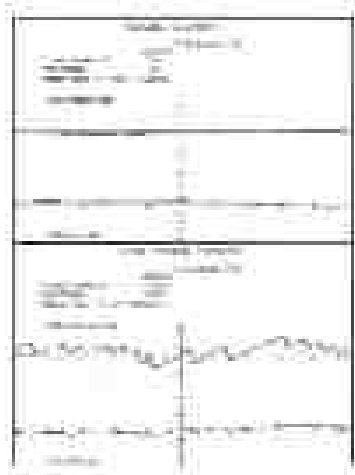
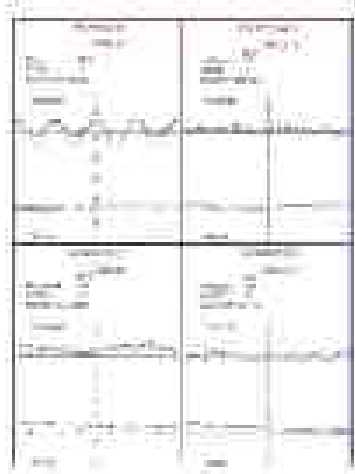
When one is superimposed over the other, the results are the following:



1	2
3	4
5	6
7	8
9	10
11	12
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17	18
19	20
21	22
23	24
25	26
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31	32
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95	96
97	98
99	100

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195	196
197	198
199	200





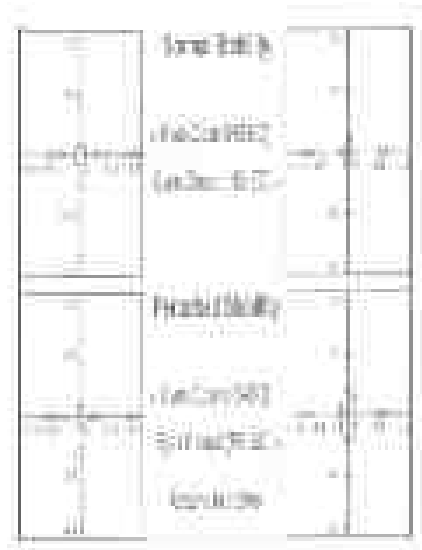
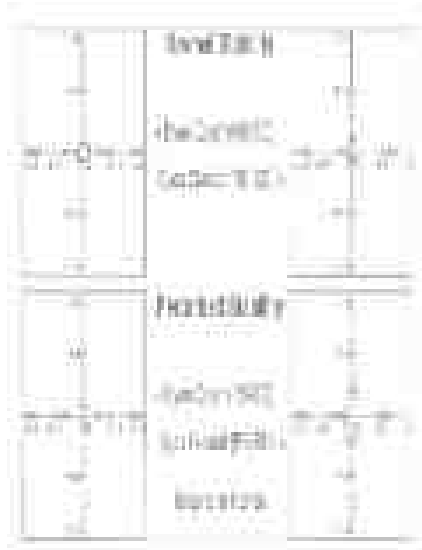
Such a match is impossible. Yet, the Defendants had numerous such matches.

219. Allstate received purported VNG testing reports of the provider Defendant Hillside as to patient R.R., claim number 0597707470, for date of service November 30, 2020; and provider Defendant 334 Grand as to patient W.O., claim number 0699103115, for date of service

February 28, 2023. As shown below, the “Vestibular Exam Data” for these two patients – patient R.R. (left) and patient W.O. (right) – are identical:

R.R.

W.O.



Amplitude (dB)	Frequency (Hz)	Amplitude (dB)	Frequency (Hz)
20	200	20	200
20	400	20	400
20	800	20	800
20	1600	20	1600
20	3200	20	3200
20	6400	20	6400
20	12800	20	12800
20	25600	20	25600
20	51200	20	51200
20	102400	20	102400

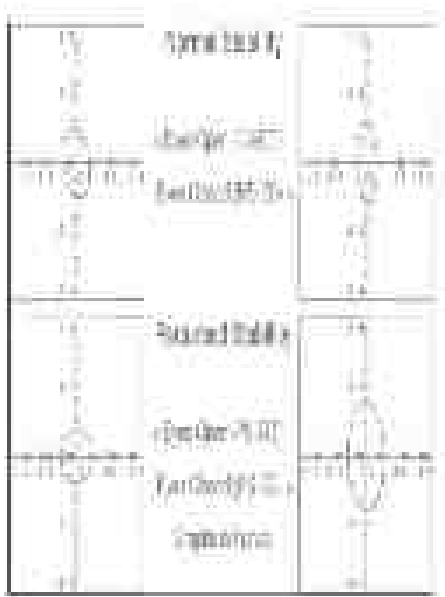
Amplitude (dB)	Frequency (Hz)	Amplitude (dB)	Frequency (Hz)
20	200	20	200
20	400	20	400
20	800	20	800
20	1600	20	1600
20	3200	20	3200
20	6400	20	6400
20	12800	20	12800
20	25600	20	25600
20	51200	20	51200
20	102400	20	102400



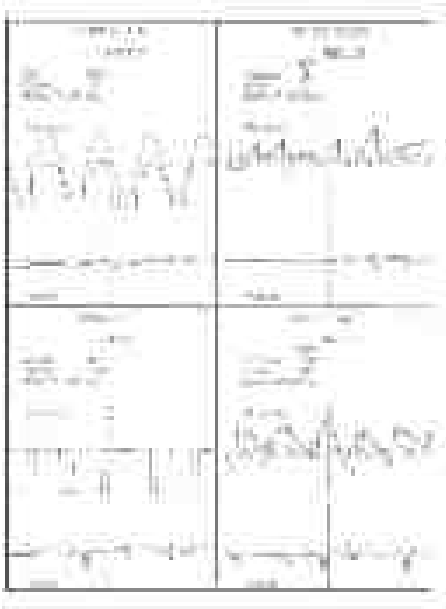
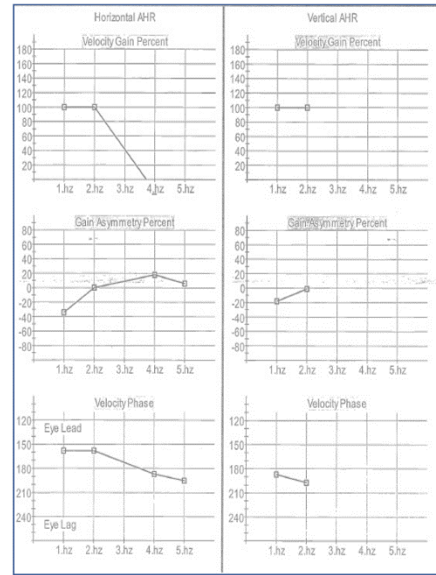
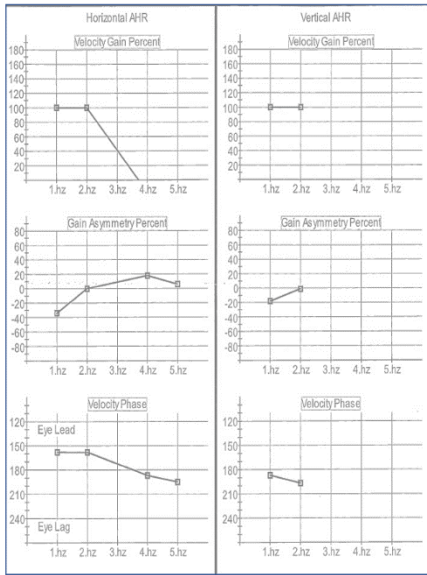
220. Allstate received purported VNG testing reports of the provider Defendant Pitch as to patient R.B., claim number 0666580030, for date of service April 26, 2022; and a non-party provider as to patient I.S., claim number 0649551046, for date of service December 9, 2021. As shown below, the “Vestibular Exam Data” for these two patients – patient R.B. (left) and patient I.S. (right) – are identical:

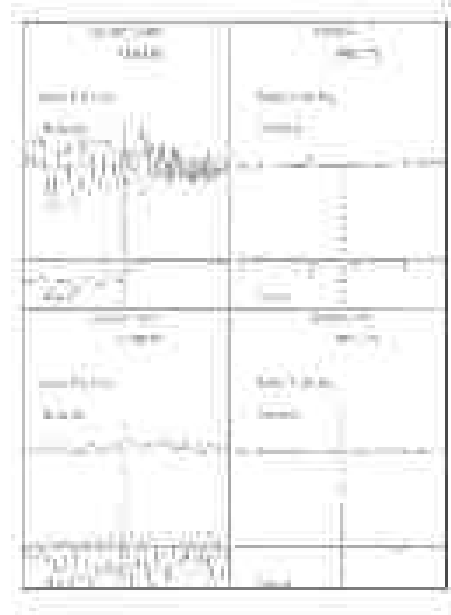
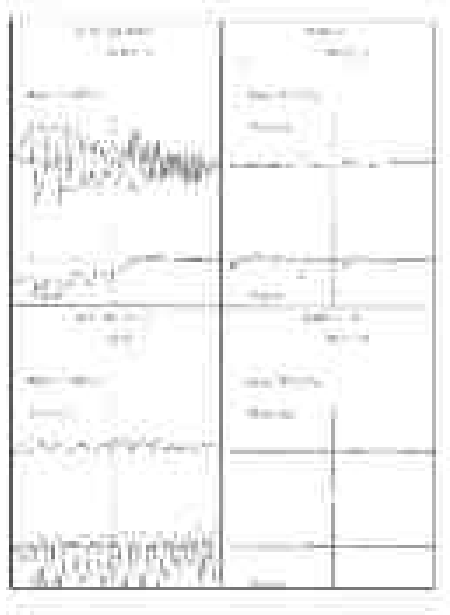
R.B.

I.S.







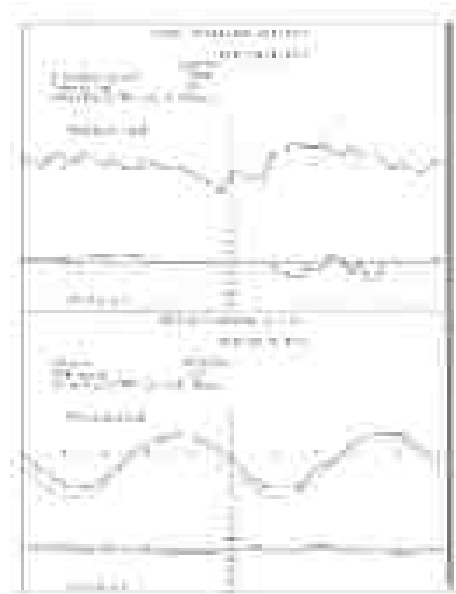
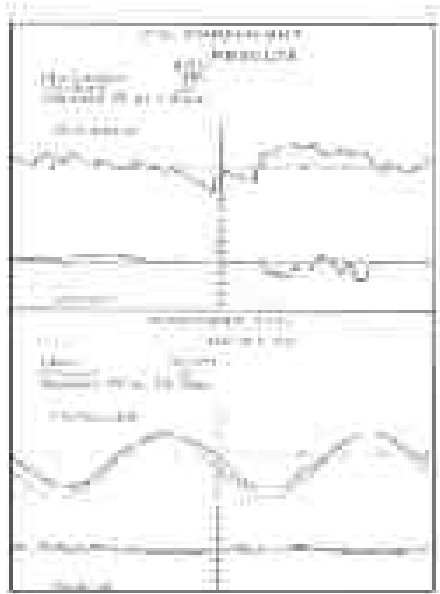
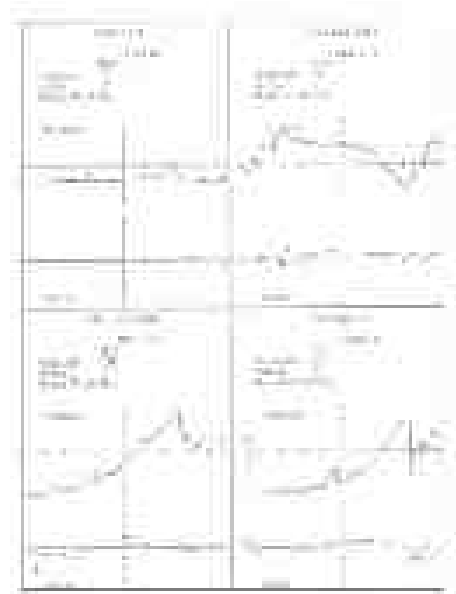


1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20

21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40

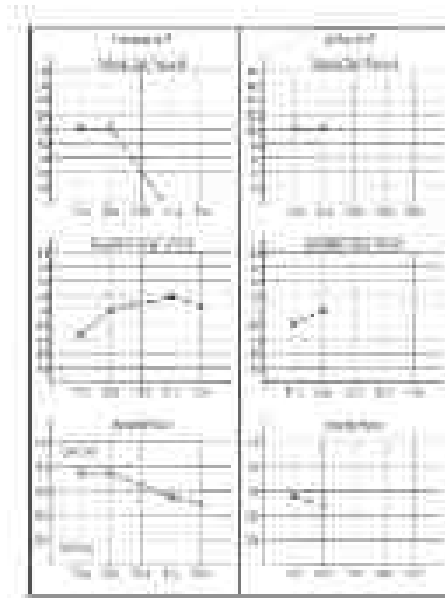
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60

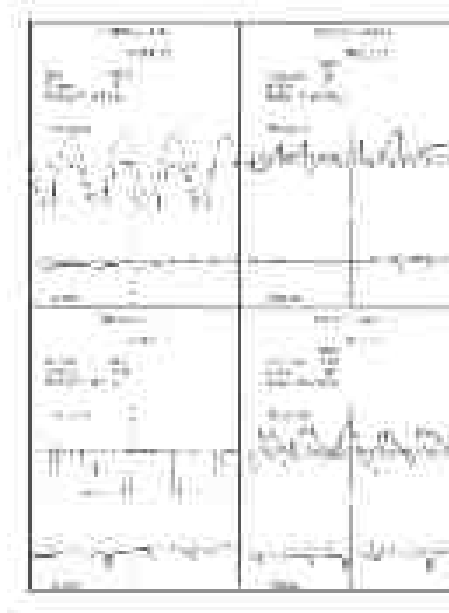
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80

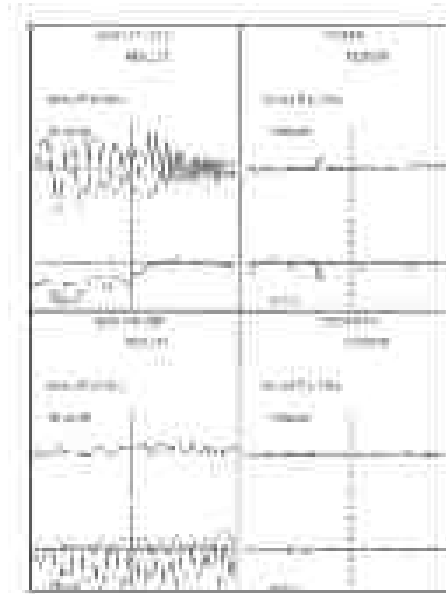


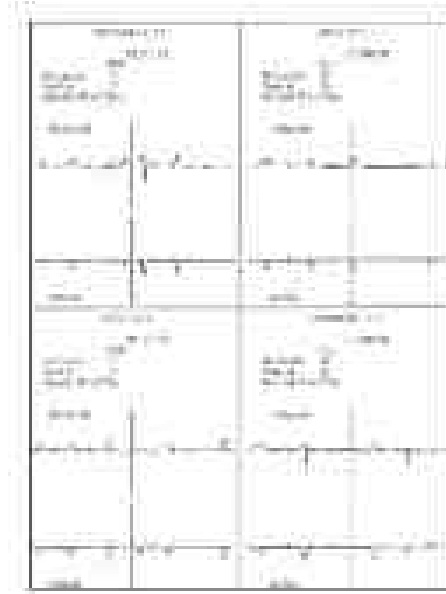


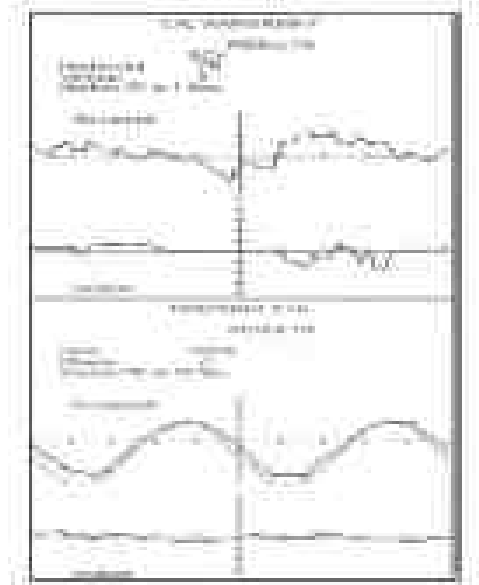
Section 1			Page 1
10/1/2023	10/1/2023	10/1/2023	
10/2/2023	10/2/2023	10/2/2023	
10/3/2023	10/3/2023	10/3/2023	
10/4/2023	10/4/2023	10/4/2023	
10/5/2023	10/5/2023	10/5/2023	
10/6/2023	10/6/2023	10/6/2023	
10/7/2023	10/7/2023	10/7/2023	
10/8/2023	10/8/2023	10/8/2023	
10/9/2023	10/9/2023	10/9/2023	
10/10/2023	10/10/2023	10/10/2023	
10/11/2023	10/11/2023	10/11/2023	
10/12/2023	10/12/2023	10/12/2023	
10/13/2023	10/13/2023	10/13/2023	
10/14/2023	10/14/2023	10/14/2023	
10/15/2023	10/15/2023	10/15/2023	
10/16/2023	10/16/2023	10/16/2023	
10/17/2023	10/17/2023	10/17/2023	
10/18/2023	10/18/2023	10/18/2023	
10/19/2023	10/19/2023	10/19/2023	
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10/27/2023	10/27/2023	10/27/2023	
10/28/2023	10/28/2023	10/28/2023	
10/29/2023	10/29/2023	10/29/2023	
10/30/2023	10/30/2023	10/30/2023	
10/31/2023	10/31/2023	10/31/2023	





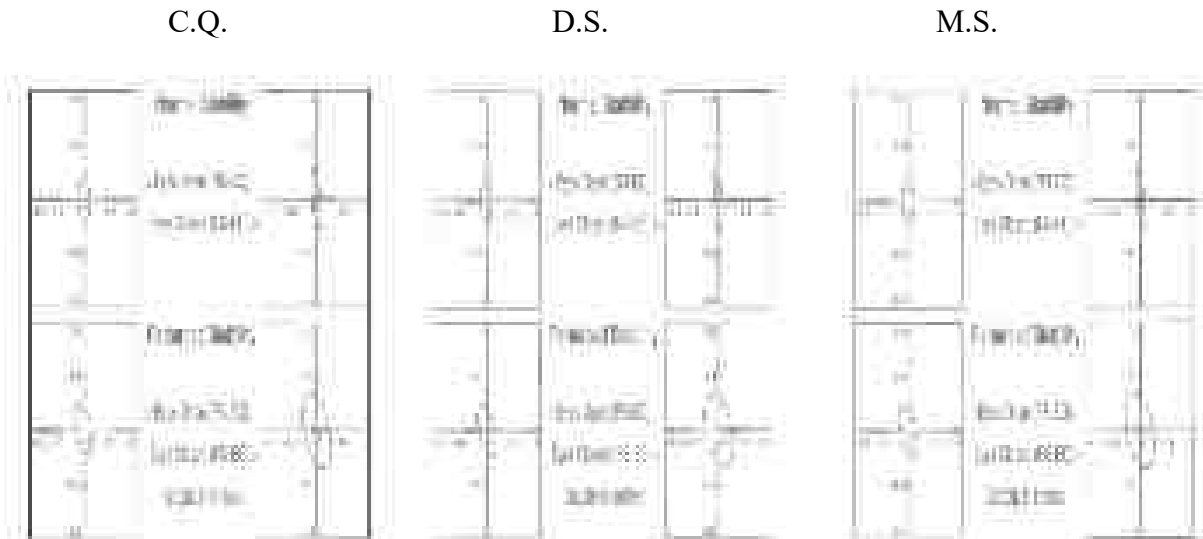






Such a match is impossible. Yet, the Defendants had numerous such matches.

221. Allstate received purported VNG testing reports of the provider Defendant Pitch as to patient C.Q., claim number 0660810144, for date of service April 6, 2022; provider Defendant Sanitas as to patient D.S., claim number 0651143315, for date of service December 14, 2021; and provider Defendant Pitch as to patient M.S., claim number 0663307866, for date of service April 4, 2022. As shown below, the “Vestibular Exam Data” for these three patients – patient C.Q. (left), patient D.S., and patient M.S. (right) – are identical:



Method 1	10	10	10	10
Method 2	10	10	10	10
Method 3	10	10	10	10
Method 4	10	10	10	10
Method 5	10	10	10	10
Method 6	10	10	10	10
Method 7	10	10	10	10
Method 8	10	10	10	10
Method 9	10	10	10	10
Method 10	10	10	10	10
Method 11	10	10	10	10
Method 12	10	10	10	10
Method 13	10	10	10	10
Method 14	10	10	10	10
Method 15	10	10	10	10
Method 16	10	10	10	10
Method 17	10	10	10	10
Method 18	10	10	10	10
Method 19	10	10	10	10
Method 20	10	10	10	10

Method 1	10	10	10	10
Method 2	10	10	10	10
Method 3	10	10	10	10
Method 4	10	10	10	10
Method 5	10	10	10	10
Method 6	10	10	10	10
Method 7	10	10	10	10
Method 8	10	10	10	10
Method 9	10	10	10	10
Method 10	10	10	10	10
Method 11	10	10	10	10
Method 12	10	10	10	10
Method 13	10	10	10	10
Method 14	10	10	10	10
Method 15	10	10	10	10
Method 16	10	10	10	10
Method 17	10	10	10	10
Method 18	10	10	10	10
Method 19	10	10	10	10
Method 20	10	10	10	10

Method 1	10	10	10	10
Method 2	10	10	10	10
Method 3	10	10	10	10
Method 4	10	10	10	10
Method 5	10	10	10	10
Method 6	10	10	10	10
Method 7	10	10	10	10
Method 8	10	10	10	10
Method 9	10	10	10	10
Method 10	10	10	10	10
Method 11	10	10	10	10
Method 12	10	10	10	10
Method 13	10	10	10	10
Method 14	10	10	10	10
Method 15	10	10	10	10
Method 16	10	10	10	10
Method 17	10	10	10	10
Method 18	10	10	10	10
Method 19	10	10	10	10
Method 20	10	10	10	10

When one is superimposed over the other, the results are the following:

Method 1	10	10	10	10
Method 2	10	10	10	10
Method 3	10	10	10	10
Method 4	10	10	10	10
Method 5	10	10	10	10
Method 6	10	10	10	10
Method 7	10	10	10	10
Method 8	10	10	10	10
Method 9	10	10	10	10
Method 10	10	10	10	10
Method 11	10	10	10	10
Method 12	10	10	10	10
Method 13	10	10	10	10
Method 14	10	10	10	10
Method 15	10	10	10	10
Method 16	10	10	10	10
Method 17	10	10	10	10
Method 18	10	10	10	10
Method 19	10	10	10	10
Method 20	10	10	10	10

Method 1	10	10	10	10
Method 2	10	10	10	10
Method 3	10	10	10	10
Method 4	10	10	10	10
Method 5	10	10	10	10
Method 6	10	10	10	10
Method 7	10	10	10	10
Method 8	10	10	10	10
Method 9	10	10	10	10
Method 10	10	10	10	10
Method 11	10	10	10	10
Method 12	10	10	10	10
Method 13	10	10	10	10
Method 14	10	10	10	10
Method 15	10	10	10	10
Method 16	10	10	10	10
Method 17	10	10	10	10
Method 18	10	10	10	10
Method 19	10	10	10	10
Method 20	10	10	10	10

Such a match is impossible. Yet, the Defendants had numerous such matches.