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SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF KINGS

LETITIA JAMES,  
Attorney General of the State of New York,

Plaintiff-Claiming Authority,

- and -

STATE OF NEW YORK,

Co-Plaintiff,

- against -

DUKE MEDICAL, INC. and NDUKA LEWIS  
EKPENYONG (a/k/a/ DUKE EKPENYONG a/k/a  
LEWIS EKPENYONG),

Criminal Defendants.

COUNTY CLERK-KINGS COUNTY  
FEE EXEMPT PURSUANT  
TO CPLR 8019-D

SUMMONS

Index No.: 664/26

TO THE ABOVE-NAMED DEFENDANTS:

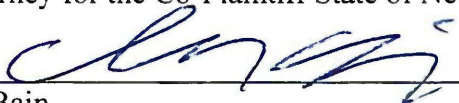
**YOU ARE HEREBY SUMMONED** and required to serve upon Plaintiffs' attorneys a Verified Answer to the Summons and Verified Complaint in this action within twenty (20) days after the service of this Summons, exclusive of the day of service. If this summons is not personally served upon you, or if this summons is served upon you outside of the State of New York, then your Answer must be served within thirty (30) days. In case of your failure to answer, judgment will be taken against you by default for the relief demanded in the Verified Complaint.

The basis of venue designated is the place where the criminal trial may be conducted pursuant to CPLR Article 13-A.

Dated: New York, New York  
June 17, 2026

LETITIA JAMES  
Attorney General of the State of New York  
Claiming Authority and  
Attorney for the Co-Plaintiff State of New York

By: \_\_\_\_\_



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LEWIS EKPENYONG),

Criminal Defendants.

VERIFIED COMPLAINT

Index No. 664/26

Plaintiffs, Letitia James, Attorney General of the State of New York as Claiming Authority under CPLR Article 13-A and the State of New York, by Letitia James, Attorney General of the State of New York, complaining of the above-named Defendants, allege upon information and belief, that:

**I. PRELIMINARY STATEMENT**

1. This action seeks to restrain the dissipation of assets and to recover treble damages amounting to \$7,593,582.90, obtained as a result of a massive fraudulent billing scheme perpetrated by the Criminal Defendants Nduka Lewis Ekpenyong and his wholly-owned company DUKE MEDICAL, Inc., to bill the New York State Medical Assistance Program (“Medicaid”) for large quantities of rarely-needed and expensive specialty pediatric nutritional formula while in fact dispensing a very basic, over-the-counter product, namely PediaSure. By

such bait-and-switch tactics of billing for the expensive specialty nutrient, but only dispensing the basic formula, the Criminal Defendants pocketed the difference as a criminal profit—doing so on such a large scale that they netted millions of dollars. Not only did the Criminal Defendants either substitute the low-cost product for the expensive product—or deliver no product at all while billing for the expensive product—they also tricked staff at doctors’ offices to provide paperwork substantiating the claims for the expensive formula. Yet, despite the Criminal Defendants’ attempt to have doctors’ offices falsify the paperwork to justify the billing, the fraud is amply demonstrated by the simple fact that the Criminal Defendants never bought sufficient inventory to cover the vast quantity of expensive formula they claimed to dispense.

2. Medicaid ultimately paid for this expensive specialty formula that was never dispensed, and the Defendants profited handsomely from their crimes, netting over two-and-a-half million dollars. Specifically, according to Medicaid records, from April 13, 2023, to July 15, 2025, Medicaid paid a total of \$2,531,194.30 for specialty formula that DUKE MEDICAL, Inc. did not purchase and/or did not provide. As set forth below, the Criminal Defendants used their ill-gotten gains to fund lavish purchases, including paying the mortgage and funding the extensive renovations of Nduka Lewis Ekpenyong’s 6-bedroom home in Hewlett, NY, and funding the purchase of luxury cars, including a Bentley and a Land Rover Range Rover. The Criminal Defendants also funneled stolen Medicaid money to other businesses owned by Criminal Defendant Nduka Lewis Ekpenyong (Eko Lounge, Inc., a restaurant) and the woman with whom he lives (Pro Lash Spot, Inc., a beauty salon)—who is, herself, a Medicaid recipient.

3. Plaintiffs bring this action against the Criminal Defendants Nduka Lewis Ekpenyong and DUKE MEDICAL, Inc. pursuant to Article 13-A of the Civil Practice Laws and Rules

("CPLR") seeking a judgment of forfeiture of the proceeds and substituted proceeds of the crimes for which the Criminal Defendants have been indicted.

4. Furthermore, Plaintiffs bring additional causes of action, including under the New York State False Claims Act, State Finance Law §187, *et seq.*, Social Services Law § 145-b, Executive Law § 63(12), Executive Law § 63-c, and for common law fraud, unjust enrichment, and money had and received.

## II. THE PARTIES

### A. The Plaintiffs

5. Plaintiff-Claiming Authority LETITIA JAMES, is the Attorney General of the State of New York (hereinafter the "Claiming Authority"), and was at all times relevant to this action, a person authorized by CPLR 1310(11) to commence an action under CPLR Article 13-A.

6. Plaintiff State of New York (hereinafter "State") was at all times relevant to this action a sovereign state of the United States of America.

7. The New York State Medicaid Program provides medical services for the needy. The New York State Medicaid Fraud Control Unit ("MFCU"), under the supervision of the Attorney General and under the authority of law, investigates, prosecutes and recovers funds from persons who commit fraud against the Medicaid Program and who otherwise violate New York penal and civil laws.

**B. The Criminal Defendants<sup>1</sup>**

8. Criminal Defendant NDUKA LEWIS EKPENYONG (“**LEWIS**”), is an individual residing at 263 Adams Road in Hewlett, New York 11557.

9. Criminal Defendant DUKE MEDICAL, INC. (“**DUKE MEDICAL**”), was at all times relevant to this action an incorporated business, owned by Criminal Defendant **LEWIS**, with its principal place of business at 101 Belmont Avenue, Brooklyn, New York 11212.

**III. JURISDICTION**

10. Pursuant to Executive Law § 63(3), the Attorney General of the State of New York has criminal jurisdiction over the offenses underlying the instant civil forfeiture action and is an appropriate claiming authority as that term is defined in CPLR 1310(11).

**IV. VENUE**

11. Venue is proper in this County pursuant to CPLR 1311(10)(b), in that the Criminal Defendants listed in Section II.B, *supra*, were indicted therein for Grand Larceny in the First Degree, Health Care Fraud in the Second Degree, and Scheme to Defraud in the First Degree. Therefore, the Defendants listed in Section II.B, *supra*, are each a “Criminal Defendant” as defined in Article 13-A of the Civil Procedure Law and Rules, CPLR 1310(9).

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<sup>1</sup> For ease of reference, the names of the “Criminal Defendants” are set out in **BOLD CAPITAL LETTERS**. The defendants are named in Count One of the CPLR Article 13-A forfeiture cause of action brought by the Attorney General as Claiming Authority, and are designated as “Criminal Defendants” pursuant to CPLR Article 13-A. The Criminal Defendants are also ordinary civil defendants in the statutory and common law causes of action brought herein by the State.

## V. THE CRIMINAL CONDUCT

### **The Medicaid Program**

12. Medicaid is a joint state and federal program designed to provide medical care to those who would not otherwise be able to afford it. It is funded by New York State and Federal funds. The Medicaid Program provides no-cost medical services to eligible needy persons (referred to at times hereinafter as “beneficiaries” or “enrollees”), including enteral formula. Medicaid beneficiaries must meet defined income thresholds to be eligible for Medicaid.

13. 18 NYCRR § 504.6 (d) requires that a provider submit Medicaid claims for reimbursement only for services provided in compliance with Title 18 of the Official Compilation of Codes, Rules and Regulations of New York State.

### **Medicaid Billing Regulations**

14. Medicaid in New York State is administered by the New York State Department of Health (“DOH”) pursuant to statutes, rules, and regulations.

15. Through regulations, provider and policy manuals, and periodic Medicaid Updates, DOH sets the rules and regulations for services and reimbursement requests that are applicable to all Medicaid providers statewide. All providers expressly certify familiarity and compliance with all such updates.

16. Enrollment as a Medicaid provider is voluntary. A provider must be enrolled in the Medicaid Program to receive Medicaid funds for items billed directly to Medicaid. (See 18 NYCRR § 504.1; see also 18 NYCRR § 504.6 [procedures upon acceptance and restrictions upon the provider’s use of their identifying number].)

17. A provider is required to be familiar with the Medicaid Program’s rules and

regulations specific to that provider's services as well as the published monthly Medicaid Updates. (See generally, DOH Medicaid Provider Manual "Information for All Providers – Keeping Current with Policy Information".)

18. By enrolling as a Medicaid provider, a healthcare provider must agree to abide by all rules and regulations of the Medicaid Program pursuant to Title 18 of the Official Compilation of Codes, Rules and Regulations of New York State, Section 504.3. (See 18 NYCRR § 504.3[i]; see also 18 NYCRR § 515.2(a)(1).) Further, 18 NYCRR § 504.6(d) requires that a provider can submit Medicaid claims only for services provided in compliance with Title 18 of the Official Compilation of Codes, Rules and Regulations of New York State.

19. Medicaid providers submit an annual certification to Medicaid affirming their compliance with all program rules and regulations. (*See generally*, "Information for all Providers – General Billing" available on the DOH website, eMedNY.org; *see also* 18 NYCRR §§ 504.3, 540.7.) The statement says:

I (or the entity) have furnished or caused to be furnished the care, services, and supplies itemized and done so in accordance with applicable federal and state laws and regulations. . . . In submitting claims under this agreement, I understand and agree that I (or the entity) shall be subject to and bound by all rules, regulations, policies, standards, fee codes and procedures of the New York State Department of Health and the Office of the Medicaid Inspector General as set forth in statute or title 18 of the Official Compilation of Codes, Rules and Regulations of New York State and other publications of the Department, including eMedNY Provider Manuals and other official bulletins of the Department.

Medicaid certifications remain in effect until a new certification is signed by the provider.

**Unacceptable Practices in the Medicaid Program**

20. An “unacceptable practice” is “conduct by a person which conflicts with any of the policies, standards or procedures of the State of New York as set forth in the Official Codes, Rules and Regulations of the Department of Health or any other State or Federal statute or regulation that relates to the quality of care, services and supplies or the fiscal integrity of the Medicaid Program.” (New York State Medicaid Program, Information for All Providers – General Policy Manual, page 64 (Version 2011-2).)

21. More specifically, “an unacceptable practice is conduct which constitutes fraud or abuse,” and includes “false claims, [such as] submitting or causing to be submitted, a claim or claims for unfurnished medical care, services or supplies.” (18 NYCRR § 515.2(b)(1)(i).)

22. An unacceptable practice further includes “making, or causing to be made any false, fictitious or fraudulent statement or misrepresentation of material fact in claiming a medical assistance payment, or for use in determining the right to payment.” (18 NYCRR § 515.2(b)(2)(i).)

23. Further, pursuant to 18 NYCRR § 518.1(c), an “overpayment includes any amount not authorized to be paid under the medical assistance program, whether paid as the result of inaccurate or improper cost reporting, improper claiming, unacceptable practices, fraud, abuse or mistake.”

24. Similarly, “[n]o payment will be made for medical care, services, or supplies ordered or prescribed by any person while that person is excluded, nor for any medical care, services or supplies ordered or prescribed in violation of any condition of participation in the program.” (18 NYCRR § 515.5(b).)

25. Accordingly, the Medicaid Program will not knowingly pay claims resulting from

unacceptable practices, and all claims for payment submitted to Medicaid resulting from unacceptable practices are in violation of a material condition of payment of the New York State Medicaid Program.

### **Enteral Pediatric Formula & Legal Background**

26. Enteral formulas are pediatric formulas that may be prescribed by physicians and are dispensed by a pharmacy or durable medical equipment (“DME”) provider.

27. There are numerous types of enteral formula, each with its own corresponding product code. For example, PediaSure is assigned Healthcare Common Procedure Code (“HCPC”) B4160, Glucerna is assigned HCPC B4154 and Ensure is assigned HCPC B4150 or HCPC B4152. Highly specialized formulas, which are reimbursed at significantly higher rates, are assigned HCPC B4161. **DUKE MEDICAL** almost exclusively submitted claims for payment to New York’s Medicaid Program for HCPC B4161 formula, specifically for PediaSure with Peptides. HCPCs are memorialized in the Enteral Product Classification List, which is used for both fee-for-service and Managed Care billing to New York’s Medicaid Program. (See New York State Medicaid Program Medical Supplies Procedure Codes & Coverage Guidelines (Effective Date 10/1/25), Enteral Formulae and Enteral Supplies List at p.28 (rev. 10/1/25).)

28. All pediatric enteral formulas require prior authorization by Medicaid, which a physician’s office can seek through the program’s online access portal or using the telephonic Independent Voice Recognition (“IVR”) to verify the information and submit the correct HCPC. (See New York State Medicaid Program Durable Medical Equipment Manual (Effective Date 10/1/25), at p. 30.) Dispensers of enteral formula are responsible for validating that the prescriber’s authorization matches the order—by viewing the Enteral Product Classification

List—and are also responsible for correctly coding the product through the authorization system.  
(*See id.*)

29. The enteral nutritional formulas assigned HCPC B4161 are only covered by Medicaid “for tube-fed individuals who cannot chew or swallow food and must obtain nutrition through formula via tube; individuals with rare inborn metabolic disorders requiring specific medical formulas to provide essential nutrients not available through any other means; and for children under age 21 when caloric and dietary nutrients from food cannot be absorbed or metabolized.”  
(*See* 18 NYCRR § 505.5(g)(3).)

30. HCPC B4161 is defined in the NYS Medicaid DME Coverage Guidelines as “[e]nteral formula, for pediatrics, hydrolyzed/amino acids and peptide chain proteins, includes fats, carbohydrates, vitamins and minerals, may include fiber, administered through and enteral feeding tube, 100 calories = 1 unit.” (See New York State Medicaid Program Durable Medical Equipment Manual (Effective Date 10/1/25), at p. 28.)

31. Enteral formula is thus meant to be a food source for pediatric patients with malabsorption or specific metabolic disorders and is more costly than most pediatric formula products. Medicaid therefore reimburses HCPC B4161 at a much higher rate than all other pediatric enteral products.

32. From April 13, 2023, to December 31, 2023, HCPC B4161 was reimbursed at \$1.31 per unit. On January 1, 2024, effective October 1, 2024, through present, HCPC B4161 reimbursement was increased to \$2.11 per unit. Meanwhile, PediaSure, billed under HCPC B4160—what most of the prescriptions actually filled by **DUKE MEDICAL** were for—is reimbursed at only \$0.61 per unit.

### **The Fraudulent Billing Scheme**

33. The Criminal Defendants systematically billed Medicaid for the higher cost enteral formula, under HCPC B4161, while either dispensing low-cost PediaSure formula to patients or not dispensing any enteral formula at all.

34. **LEWIS** is the president and sole owner of **DUKE MEDICAL**, with the authority to determine and implement the billing practices of **DUKE MEDICAL**. Specifically, **LEWIS** was the mastermind behind the criminal operations of **DUKE MEDICAL**. **LEWIS** misled office managers and physicians into creating improper prescriptions for pediatric formula and fraudulent prior authorization paperwork for submission to Medicaid.

35. **DUKE MEDICAL** and **LEWIS** turned doctor's office staff into unwitting accomplices by misleading them to falsify their doctors' prescriptions. They did so by taking prescriptions for HCPC B4160, an enteral formula that was inexpensive but much needed by many of these doctors' patients, and through trickery, converted them into prescriptions for an enteral formula, HCPC B4161, that was more than three times as expensive but was not needed by any of these patients. To make matters worse, **LEWIS** purchased less than 10% of the formula that he was supposed to dispense, and in the end, the pediatric patients, underweight and underfed, did not get the care they needed.

36. **LEWIS** and his employee instructed various physicians and physician staff to falsely make formula prescriptions out to state "PediaSure Peptides" or "PediaSure with Peptides," when they would normally write "PediaSure," thereby justifying the submission of reimbursement claims under HCPC B4161, even though, in the majority of instances, the specialized formula associated with this code was not actually dispensed to patients by **DUKE**

**MEDICAL. LEWIS** also instructed physician staff to create, and assisted them in the creation of, a pre-filled template Enteral Formula Prior Authorization Prescriber Worksheet so that each form submitted, except for the patient information fields, would be filled out the same way regardless of the patient. As part of the cookie-cutter template, **LEWIS** instructed physician staff to request 1,000 calories per day and five refills, consistently for every patient, regardless of diagnosis, and Medicaid claims data reveals that **DUKE MEDICAL** consistently billed for this same frequency and dosage.

37. These fraudulent Prior Authorization Prescriber Worksheets and the improper prescriptions were given to **LEWIS's** employee, who, on behalf of **DUKE MEDICAL** and **LEWIS**, billed Medicaid for the dispensing of pediatric formula HCPC B4161 when **DUKE MEDICAL** actually delivered nothing at all or PediaSure, HCPC B4160, at a cost of only .61 cents per unit.

38. **DUKE MEDICAL** billed Medicaid for the specialty formula and Medicaid, in reliance on the tailored prescriptions and fraudulent Enteral Formula Prior Authorization Prescriber Worksheets, made payments to **DUKE MEDICAL** for this specialty formula.

39. In total, the New York State Medicaid program paid **DUKE MEDICAL** \$2,939,971.52 for the 1,932,322 units of enteral formula it claimed to have dispensed under HCPC B4161.

40. However, **DUKE MEDICAL** only purchased 193,733 units of HCPC B4161 formula, at a total cost of \$492,961.32. During the relevant time, enteral formula HCPC B4161 was reimbursed at two different rates, as specified in Paragraph 38 *supra*. For the duration of the relevant time period, had **DUKE MEDICAL** only been reimbursed for dispensing the 193,733

units of HCPC B4161 that it purchased, **DUKE MEDICAL** would have only been entitled to a reimbursement of at best \$408,777.22.<sup>2</sup> Therefore, **DUKE MEDICAL** intentionally and fraudulently billed Medicaid at least \$2,531,194.30 for dispensing a product that **DUKE MEDICAL** did not purchase and/or did not provide (the “Stolen Funds”).

### **Dissipation of Criminal Proceeds and Substituted Proceeds of the Criminal Conduct**

41. MFCU’s Investigation has uncovered compelling evidence that defendants have engaged in sham financial transactions designed to dissipate or otherwise obfuscate the source of the Stolen Funds. Indeed, **DUKE MEDICAL** and **LEWIS** maintain a web of bank accounts which exist primarily, if not solely, to facilitate the transfer, concealment and dissipation of criminal proceeds and to enable **LEWIS** to make lavish purchases with money that should have been used for the Medicaid program and its beneficiaries.

42. Indeed, Criminal Defendants **DUKE MEDICAL** and **LEWIS** regularly dissipated the millions of dollars in Stolen Funds by withdrawing hundreds of thousands from **DUKE MEDICAL**’s accounts and/or transferring the proceeds of their criminal conduct to **LEWIS**’s personal bank accounts—or to pay for **LEWIS**’s home and cars—and the accounts of the Non-Criminal Defendants, which are two entities affiliated with the Criminal Defendants, none of which provided fair consideration for the vast sums transferred to them.

43. At all relevant times, **DUKE MEDICAL** maintained no fewer than seven bank

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<sup>2</sup> It is not clear why the Criminal Defendants paid more for the product than they would have been legitimately reimbursed, but since they handsomely profited from their fraud, at the expense of the Medicaid Program, they likely did not care to negotiate a better price from the wholesaler or had some agreement with the wholesaler, whereby both businesses made money to which they were not entitled by defrauding the Medicaid Program. In any event, regardless of how much **DUKE MEDICAL** paid for the specialty enteral formula it purchased, it did not

accounts, across two banks. **LEWIS** is the signatory on all of these accounts.

44. All of the Medicaid reimbursements received by **DUKE MEDICAL** were deposited into three bank accounts, two of which were maintained at TD Bank, while the third was maintained at J.P. Morgan Chase Bank (“Chase”). These accounts shall be referred to collectively as the “EFT Duke Accounts.” The remaining **DUKE MEDICAL** accounts shall be referred to as the “Secondary Accounts.”

45. MFCU’s Investigation reveals that Medicaid reimbursements account for virtually all of the deposits made to the EFT Duke Accounts. To the extent deposits were made into the EFT Duke Accounts other than Medicaid reimbursements, those deposits were largely comprised of sham transactions by and between the other accounts maintained by **DUKE MEDICAL** and the other companies **LEWIS** and his live-in companion, a Medicaid recipient, own. However, none of these transactions appear to reflect legitimate business transactions, nor did they otherwise bear any indicia of legitimacy, and they do not hide the fact that virtually all of the money that was received by **DUKE MEDICAL** (and ultimately siphoned off to **LEWIS**, and companies he controlled and/or was associated with) was Stolen Funds.

46. Indeed, it was a part of the scheme that **LEWIS** transferred the Stolen Funds between and among **DUKE MEDICAL** accounts and accounts in his own name for no legitimate purpose and in an effort to obfuscate the fact that the only non-de minimis source of funds into all of these accounts collectively were the product of his fraudulent scheme, including the Stolen Funds.

47. Similarly, it was part of the scheme that **LEWIS** funneled money from **DUKE**

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purchase anywhere near enough formula to justify the amounts it billed to Medicaid.

**MEDICAL** to finance a restaurant of which he is the sole owner, Eko Lounge, located in Brooklyn. Between April 15, 2023 and September 30, 2025, \$65,300.00 was transferred from **DUKE MEDICAL**'s Chase account ending 4370 to Eko Lounge. Eko Lounge wired \$49,395.00 back to **DUKE MEDICAL** accounts. During the same period, \$76,251.80 of funds from **DUKE MEDICAL** accounts were used to make credit card payments for cards in Eko Lounge's name.

48. It was also part of the scheme that **LEWIS** funneled money from **DUKE MEDICAL** to finance a beauty salon Pro Lash Spot, also located in Brooklyn, and owned by the woman with whom **LEWIS** lives, who is a Medicaid recipient. In fact, between April 15, 2023 and September 30, 2025, **LEWIS** transferred \$155,622.00 from **DUKE MEDICAL**'s Chase account ending 9180 to Pro Lash Spot and \$47,521.00 from another of **DUKE MEDICAL**'s Chase account ending 9222 to Pro Lash Spot.

#### **The Defendants Used Criminal Proceeds to Pay for LEWIS's Luxury Home**

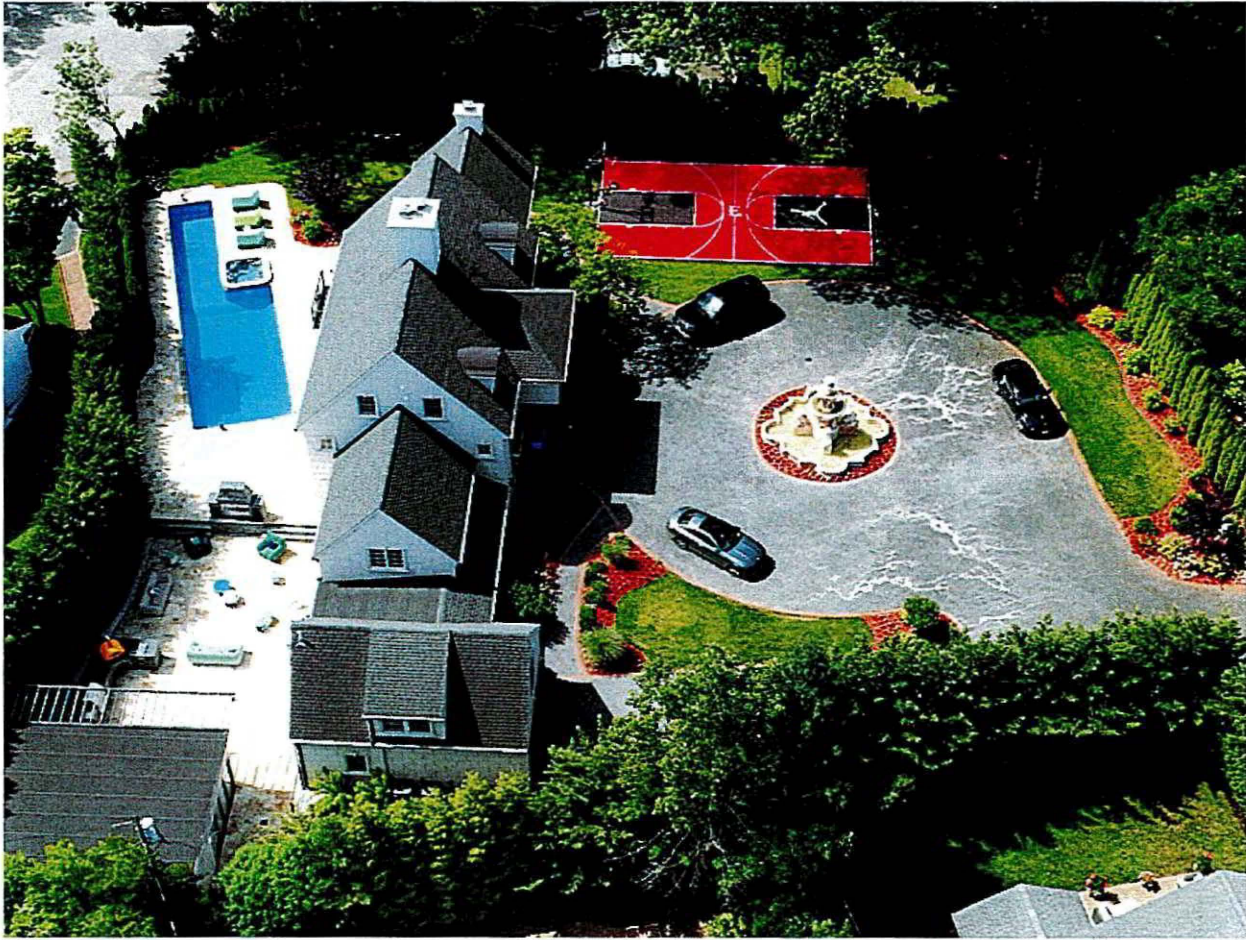
49. **LEWIS** funneled Stolen Funds from **DUKE MEDICAL** to make mortgage payments on his home, located at 263 Adams Road in Hewlett, New York 11557 (the "Adams Road Residence"), which he shares with the above-mentioned Medicaid recipient. Specifically, between April 15, 2023 and September 30, 2025, **LEWIS** transferred \$94,498.20 from **DUKE MEDICAL**'s Chase account to **LEWIS**'s personal Chase account with which **LEWIS** then made payments on two different home loans. On or about January 22, 2024, \$55,524.12 was transferred from **LEWIS**'s personal Chase account ending 2555 to pay down a Chase Home Finance Loan. Similarly, on January 27, 2025, and May 5, 2025, further mortgage payments were made from **LEWIS**'s personal TD Bank account ending 4301, in the amounts of \$958.00 and 37,016.08, respectively. As noted above, for all intents and purposes, the only source of

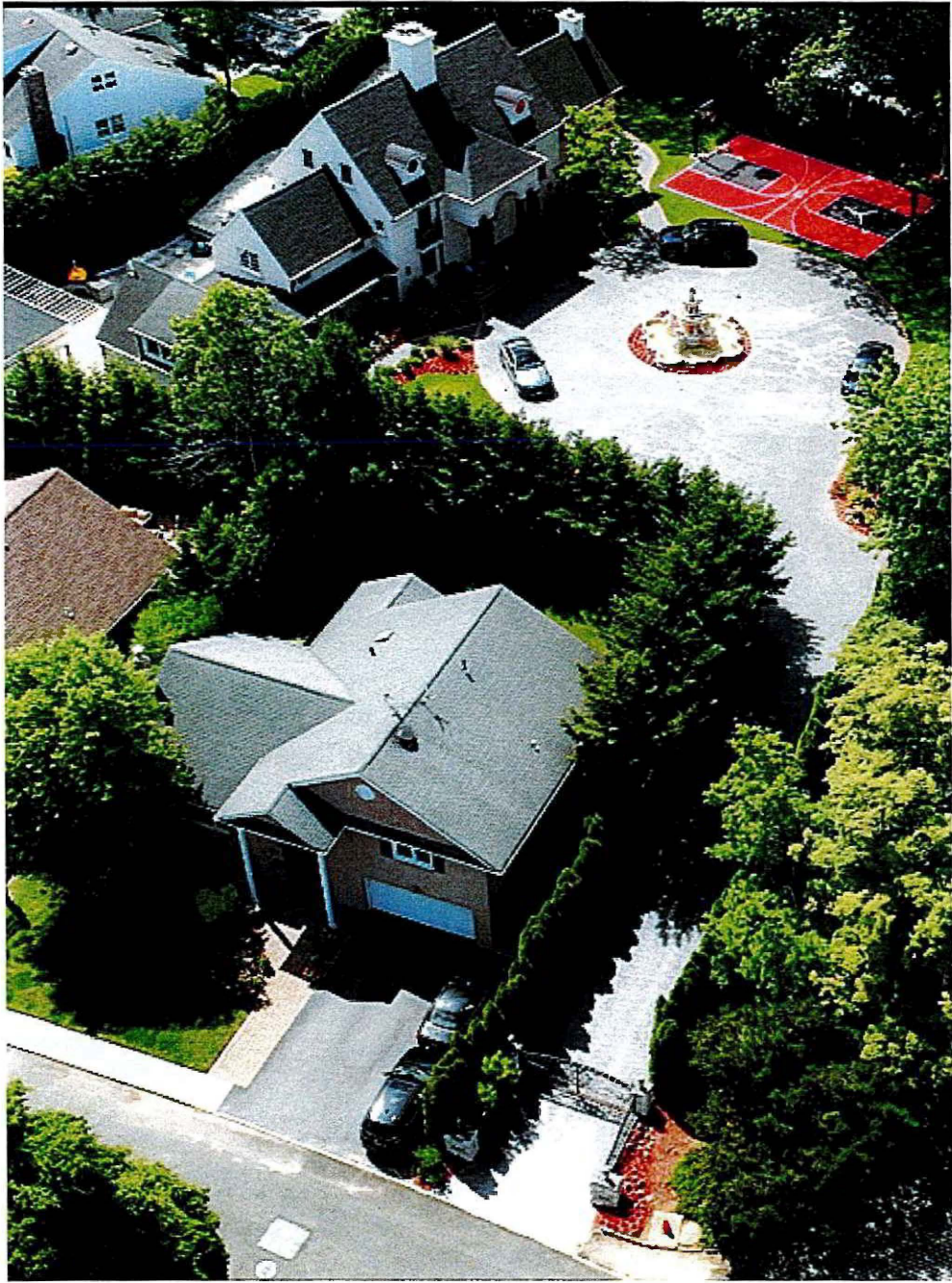
income for **DUKE MEDICAL**'s EFT Accounts was stolen Medicaid money. In turn, the stolen money in the EFT Accounts was the only true source of income for the Secondary Accounts and thereon to **LEWIS**'s personal accounts from which the aforementioned mortgage payments were made.

### **The Defendants Used Criminal Proceeds to Fund Exorbitant Home Renovations**

50. In addition to using Stolen Funds to pay his mortgage, **LEWIS** also funneled criminal proceeds from **DUKE MEDICAL** to pay for lavish renovations and additions to his home. Between April 15, 2023 and September 30, 2025, **LEWIS** transferred \$847,368.60 from **DUKE MEDICAL**'s Chase bank account to fund work on his home. **DUKE MEDICAL** received no fair consideration for these funds. Accordingly, the Adams Road residence constitutes the substituted proceeds of a crime under CPLR Art. 13-A, and as such, is subject to forfeiture.

51. Specifically, **LEWIS** used stolen Medicaid funds to: (1) add wrought-iron gates; (2) install dozens of privacy trees around his property; (3) install a custom basketball court bearing his initial, "E," and a large silhouette of the Michael Jordan Jumpman logo; (4) install an inground swimming pool with an inset corner spa surrounded by a two-level stone patio furnished with two outdoor living room sets from Roche-Bobois, a built-in outdoor fireplace, and an outdoor kitchen; and (5) construct an ornate carriageway style driveway complete with hatch work stone masonry featuring a palatial marble fountain. These improvements are depicted in the photographs below.







**LEWIS Used Criminal Proceeds to Pay for Luxury Vehicles**

52. Between April 13, 2023 until September 30, 2025, **LEWIS** made \$70,133.76 in car payments for a 2024 Bentley Continental GT. **LEWIS** used funds transferred to himself or withdrawn by him from **DUKE MEDICAL**'s Chase and TD Bank accounts to make these payments. **DUKE MEDICAL** received no fair consideration for these funds.

53. Between April 13, 2023 until September 30, 2025, **LEWIS** made \$67,117.86 in car payments for a 2024 Land Rover Range Rover. **LEWIS** used funds transferred to himself or withdrawn by him from **DUKE MEDICAL**'s Chase and TD Bank accounts to make these payments. **DUKE MEDICAL** received no fair consideration for these funds.

54. Accordingly, these vehicles constitute the substituted proceeds of a crime under COLR Art. 13-A, and as such, are subject to forfeiture.

55. Between April 13, 2023 until September 30, 2025, **LEWIS** made \$32,803.64 in car payments for a 2022 Mercedes registered to the woman with whom he lives, who is a Medicaid recipient. **LEWIS** used funds transferred to himself or withdrawn by him from **DUKE MEDICAL**'s Chase and TD Bank accounts to make these payments. **DUKE MEDICAL** received no fair consideration for these funds.

56. These luxury cars are depicted in the photograph below.



**LEWIS Used Criminal Proceeds to Fund his High-End Lifestyle**

57. In addition, **LEWIS** regularly made substantial ATM withdrawals. Between April 15, 2023 and September 30, 2025, **LEWIS** withdrew a total of \$556,039.12 in cash from **DUKE MEDICAL**'s bank accounts via ATM.

58. Between April 15, 2023 and September 30, 2025, **LEWIS** also used stolen Medicaid funds to afford his high-end lifestyle. For instance, **LEWIS** purchased a jet ski for \$16,248.12. **LEWIS** also spent over \$30,000.00 at Richemont, Inc., a high-end retailer specializing in jewelry and luxury watches and over \$12,000.00 at Helzberg Diamond, another expensive jewelry retailer. **LEWIS** also spent exorbitant sums on clothing using funds stolen from

Medicaid: over \$5,000.00 each at Zegna and Celine, luxury brands. **LEWIS** spent \$5,000.00 in stolen funds at Porshe and another \$11,657.00 in stolen funds on electronics, at the Apple Store, Samsung, and Best Buy.

**Defendants Defrauded Government Programs by Intentionally Presenting or Causing to be Presented False Claims to Medicaid**

59. During the period from April 13, 2023 through July 15, 2025, the Criminal Defendants knowingly presented or caused to be presented false claims to Medicaid for reimbursement for large quantities of rarely-needed and expensive specialty pediatric nutritional formula while in fact dispensing a very basic, over-the-counter product, namely PediaSure. This conduct resulted in the Criminal Defendants' theft of public funds.

60. On April 17, 2023, May 9, 2023, March 27, 2024, and March 27, 2025, **LEWIS** signed the Medicaid Certification Statement pursuant to which he certified that **DUKE MEDICAL** would bill Medicaid for services that were actually furnished, and that all claims for payment submitted by **DUKE MEDICAL** would be in compliance with all laws, rules, and regulations of the Medicaid Program.

61. By way of these certifications, **DUKE MEDICAL** further certified that it was in compliance with all applicable rules and regulations.

62. Based on these certifications, Medicaid paid **DUKE MEDICAL** no less than \$2,531,194.30 in claims for services that were never rendered.

63. As a result of the conduct described above, the Criminal Defendants, should forfeit \$2,531,194.30 under CPLR Article 13-A. In addition, the Criminal Defendants are liable to the State for treble damages for the fraudulent Medicaid claims paid pursuant to the sixth, seventh and eighth causes of action below.

**Criminal Defendants Have Been Indicted for Felony Crimes in Kings County**

1. On June 9, 2026, Criminal Defendants **DUKE MEDICAL** and **LEWIS** were indicted for Grand Larceny in the First Degree, Health Care Fraud in the Second Degree, and Scheme to Defraud in the First Degree. All the indicted crimes arise from the scheme described in this Verified Complaint.

**AS AND FOR THE FIRST CAUSE OF ACTION  
ON BEHALF OF THE CLAIMING AUTHORITY:  
FORFEITURE OF THE PROCEEDS OF A  
CRIME PURSUANT TO CPLR ARTICLE 13-A**

2. The Claiming Authority repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

3. By reason of the foregoing, **DUKE MEDICAL** and **LEWIS** are Criminal Defendants as defined by CPLR 1310(9).

4. Upon conviction of the Criminal Defendants for the crimes specified above, the Criminal Defendants would be liable to forfeit to Claiming Authority the proceeds, substituted proceeds, or instrumentality of a crime, to wit, the proceeds from the Grand Larceny and related crimes, up to the amount of \$2,531,194.30.

**AS AND FOR THE SECOND CAUSE OF ACTION:  
FRAUD AND INTENTIONAL MISREPRESENTATION**

5. The State repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

6. In reliance upon the claims submitted by the Criminal Defendants and/or persons acting in concert with the Criminal Defendants, the New York State Medicaid program paid unauthorized reimbursement to persons acting in concert with the Criminal Defendants in an

amount to be proven at trial. By reason of the foregoing, the State is entitled to recover from the Criminal Defendants an amount to be proven at trial in compensatory damages and is also entitled to recover exemplary damages, plus interest at the highest legal rate.

**AS AND FOR THE THIRD CAUSE OF ACTION:  
UNJUST ENRICHMENT**

7. The State repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

8. Criminal Defendants were not entitled to submit claims to Medicaid, or to receive payment for services in violation of Medicaid program regulations and other insurance program regulations.

9. By reason of the foregoing, Criminal Defendants have been unjustly enriched to the detriment of the State and are liable to the State in an amount yet to be proven at trial.

**AS AND FOR THE FOURTH CAUSE OF ACTION:  
OVERPAYMENT OF PUBLIC FUNDS**

10. The State repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

11. The acts and practices of all Criminal Defendants complained of herein constitute a misappropriation of public property by the Criminal Defendants, in violation of Executive Law § 63-c. By reason of the foregoing, the State is entitled to restitution in an amount to be proven at trial from the Criminal Defendants.

**AS AND FOR THE FIFTH CAUSE OF ACTION:  
MONEY HAD AND RECEIVED**

12. The State repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

13. Criminal Defendants were not entitled to bill Medicaid or receive the proceeds from the billing of Medicaid for services rendered in violation of the rules and regulations governing the Medicaid program or such other insurance programs. Accordingly, Criminal Defendants were not entitled to receive payment for services that were not properly billable.

14. By reason of the foregoing, Criminal Defendants have damaged the State in an amount yet to be proven at trial, and are liable to the State therefore.

**AS AND FOR THE SIXTH CAUSE OF ACTION:  
PRESENTATION OF FALSE CLAIMS UNDER  
NEW YORK STATE FALSE CLAIMS ACT, STATE FINANCE LAW § 189(1)(a)**

15. The State repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

16. During the periods of time described in this Verified Complaint, the Criminal Defendants knowingly, or acting in deliberate ignorance or reckless disregard for the truth, presented or caused to be presented to agents of the State of New York false or fraudulent claims for payment or approval.

17. The New York State Medicaid program paid such false or fraudulent claims because of the acts or conduct of Criminal Defendants.

18. By virtue of the false or fraudulent claims made and caused to be made by the Criminal Defendants, the State suffered damages and therefore is entitled to treble damages under the New York State False Claims Act, in an amount to be determined at trial, plus a civil penalty of \$6,000.00 to \$12,000.00, as adjusted to be equal to the civil penalty allowed under the federal False Claims Act, 31 U.S.C. § 3729, *et seq.*, as amended, as adjusted for inflation by the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended (28 U.S.C. § 2461 note;

Pub. L. No. 101-410), for each violation.

**AS AND FOR THE SEVENTH CAUSE OF ACTION:  
MAKING OR USING FALSE RECORDS OR STATEMENTS  
TO CAUSE CLAIMS TO BE PAID UNDER  
NEW YORK STATE FALSE CLAIMS ACT, STATE FINANCE LAW § 189(1)(b)**

19. During the periods of time described in this Verified Complaint, Criminal Defendants **LEWIS** and **DUKE MEDICAL** knowingly, or acting in deliberate ignorance or reckless disregard for the truth, made or used, or caused to be made or used, false records or statements—including, but not limited to, false prescriptions and Letters of Necessity accompanying such prescriptions—to get false or fraudulent Medicaid claims paid or approved by the State.

20. Had the New York State Medicaid program known that the prescriptions, accompanying letters, and reimbursement records provided by Criminal Defendants were false, the New York State Medicaid program would not have paid for the higher-cost specialty formula.

21. The New York State Medicaid program paid such false or fraudulent claims because of the acts or conduct of Criminal Defendants.

22. By virtue of the false records or false statements made and caused to be made by the Criminal Defendants, the State suffered damages and therefore is entitled to treble damages under the New York State False Claims Act, in an amount to be determined at trial, plus a civil penalty of \$6,000.00 to \$12,000.00, as adjusted to be equal to the civil penalty allowed under the federal False Claims Act, 31 U.S.C. § 3729, *et seq.*, as amended, as adjusted for inflation by the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended (28 U.S.C. § 2461 note; Pub. L. No. 101-410), for each violation.

**AS AND FOR THE EIGHTH CAUSE OF ACTION:  
RECOVERY OF STATUTORY DAMAGES  
PURSUANT TO SOCIAL SERVICES LAW § 145-b**

23. The State repeats and realleges the foregoing paragraphs of this Verified Complaint as if fully set forth herein.

24. During the periods of time described in this Verified Complaint, the Criminal Defendants, knowingly by means of false statements or representations, or by deliberate concealment of material facts or by other fraudulent schemes or devices, obtained payment for themselves and others in an amount yet to be proven at trial, for services purportedly furnished pursuant to the laws of the State of New York, including the rules and regulations of the Medicaid Program.

25. By reason of the foregoing, the Criminal Defendants are liable to the State pursuant to Social Services Law § 145-b for actual damages and three times the amounts falsely submitted, plus interest at the highest legal rate.

**WHEREFORE**, the State demands judgment.

1. Under the First Cause of Action, the Claiming Authority demands judgment against Criminal Defendants **DUKE MEDICAL** and **LEWIS** for the forfeiture of the proceeds, substituted proceeds, and instrumentalities of his crimes, in an amount to be determined at trial, but at least \$2,531,194.30; and

2. Under the Second, Third, Fourth, and Fifth Causes of Action, the State demands judgment against Criminal Defendants **DUKE MEDICAL** and **LEWIS** in an amount to be determined at trial; and

3. Under the Sixth and Seventh Causes of Action, the State demands judgment against

Criminal Defendants **DUKE MEDICAL** and **LEWIS** in an amount to be determined at trial, including actual and statutory treble damages and penalties; and

4. Under the Eighth Cause of Action, the State demands judgment against Criminal Defendants **DUKE MEDICAL** and **LEWIS** in an amount to be determined at trial, including actual and statutory treble damages; and

5. Under all Causes of Action, the State also demands:

- A. Interest from the date of Criminal Defendants' receipt of the overpayments, as provided in Social Services Law § 145-b;
- B. The costs and disbursements of this action;
- C. Attorney's fees; and
- D. Such other and further relief as this Court deems just and reasonable.

Dated: New York, New York  
June 17, 2026

LETITIA JAMES  
Attorney General of the State of New York  
Claiming Authority and  
Attorney for the Co-Plaintiff State of New York

By: 

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SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF KINGS

LETITIA JAMES,  
Attorney General of the State of New York,

Plaintiff-Claiming Authority,

- and -

STATE OF NEW YORK,

Co-Plaintiff,

- against -

DUKE MEDICAL, INC. and NDUKA LEWIS  
EKPENYONG (a/k/a/ DUKE EKPENYONG a/k/a  
LEWIS EKPENYONG),

Criminal Defendants.

**VERIFICATION**

STATE OF NEW YORK     )  
  ) s.s.:  
COUNTY OF NEW YORK    )

IAN BAIN, an attorney duly admitted to practice before the Courts of the State of New York, affirms the following under penalty of perjury:

I am a Special Assistant Attorney General, of Counsel to Attorney General of the State of New York Letitia James, attorney for Plaintiffs in this action. I am acquainted with the facts set forth in the foregoing complaint, based on my review of the files of the Medicaid Fraud Control Unit and information provided by other Special Assistant Attorneys General and auditors and investigators participating in the criminal investigation of this matter, and said complaint is true to my knowledge, except as to matters which were therein stated to be upon information and belief; as to those matters I believe them to be true. The reason I make this verification is that Plaintiff the State of New York is a body politic.

Dated:       New York, New York  
              June 17, 2026



IAN BAIN