



1 corporation incorporated in November 2015 in California. Under  
2 California law, shareholders/owners of a medical corporation must be  
3 licensed in the practice of medicine or other related medical fields,  
4 such as a psychologist, registered nurse, or licensed physician  
5 assistant.

6 4. California's Subsequent Injuries Benefits Trust Fund  
7 (SIBTF) is a special fund administered by the California Division of  
8 Workers' Compensation (DWC), which is a division of the California  
9 Department of Industrial Relations (DIR), a California state agency  
10 responsible for administering and enforcing laws governing wages,  
11 overtime, workplace safety, medical care and other benefits for  
12 injured workers. The SIBTF provides additional compensation to  
13 injured workers who already had a disability or impairment at the  
14 time of a subsequent injury. The SIBTF exists to enable employers to  
15 hire disabled workers without fear of being liable for the effects of  
16 previous disabilities or impairments. The SIBTF benefits are  
17 disbursed from an account controlled by the state of California that  
18 receives its funding from assessments on employers. In 2023, the  
19 total assessments for the SIBTF was more than \$480 million.

20 5. In 2003, defendant DO was convicted of federal health care  
21 fraud, a felony violation of 18 U.S.C. § 1347, for which he was  
22 sentenced to 12 months of prison.

23 6. On or about October 19, 2018, the Administrative Director  
24 of the California DWC issued a final order that suspended defendant  
25 DO from participating in California's workers' compensation system,  
26 which included the SIBTF. Defendant DO received that Order by  
27 certified mail on or about October 19, 2018.

28 7. These Introductory Allegations are incorporated into all

1 counts of this Information.

2 B. OBJECT OF THE CONSPIRACY

3 8. Beginning on an unknown date but no later than on or about  
4 October 19, 2018, and continuing through at least in or around  
5 February 2023, in Orange, Los Angeles, Riverside, and San Bernardino  
6 Counties, within the Central District of California, and elsewhere,  
7 defendant KEVIN TIEN DO and Co-Conspirator #1, together with others  
8 known and unknown to the United States Attorney, knowingly conspired  
9 to commit mail fraud, in violation of Title 18, United States Code,  
10 Section 1341.

11 C. THE MANNER AND MEANS OF THE CONSPIRACY

12 9. The object of the conspiracy was to be carried out, and was  
13 carried out, in substance, as follows:

14 a. Defendant DO would draft and prepare medical-legal  
15 reports for Liberty, which Liberty would then mail to the California  
16 SIBTF with billing forms, requesting payment.

17 b. Co-Conspirator #1 would own, operate, and control  
18 Liberty, a medical corporation, even though under California law, Co-  
19 Conspirator #1 was not allowed to do so, because Co-Conspirator #1  
20 was not a physician or other medical professional.

21 c. Defendant DO and Co-Conspirator #1 would conceal from  
22 the California SIBTF that Co-Conspirator #1 was the actual owner of  
23 Liberty by using defendant DO as the front doctor.

24 d. Notwithstanding his October 2018 suspension from  
25 participating in California's workers' compensation program, which  
26 included the SIBTF program, defendant DO would continue to work for  
27 Liberty on workers' compensation matters, including drafting and  
28 preparing SIBTF-related medical-legal reports.

1                   e. To conceal that defendant DO was continuing to work on  
2 SIBTF-related reports, defendant DO and Co-Conspirator #1 would stop  
3 listing defendant DO's name on the reports or the forms that Liberty  
4 mailed to the California SIBTF for payment.

5                   f. Instead, defendant DO and Co-Conspirator #1 would list  
6 other doctors' names on those reports and forms mailed by Liberty to  
7 the California SIBTF for payment, even though defendant DO was the  
8 actual doctor who was authoring the reports.

9                   g. Defendant DO, Co-Conspirator #1, and others known and  
10 unknown to the United States Attorney would communicate by text and  
11 email messages about the fraudulent conspiracy, including the  
12 substance of SIBTF-related reports that defendant DO was authoring  
13 after the date of his suspension from participating in California's  
14 workers' compensation program.

15                   h. Co-Conspirator #1 would hire other physicians and  
16 employees of Liberty and would sign checks from Liberty to other  
17 doctors and employees, including to defendant DO.

18                   i. Liberty would pay defendant DO a total of more than  
19 \$300,000 for drafting and preparing SIBTF-related medical reports  
20 after the date he had been permanently suspended from participating  
21 in California's workers' compensation program.

22                   D. OVERT ACTS

23                   10. On or about the following dates, in furtherance of the  
24 conspiracy and to accomplish the object of the conspiracy, defendant  
25 DO, Co-Conspirator #1, and others known and unknown to the United  
26 States Attorney committed and caused to be committed various overt  
27 acts within the Central District of California, and elsewhere,  
28 including the following:

1       Overt Act No. 1:    In around April 2016, defendant DO and Co-  
 2 Conspirator #1 opened a business bank account in the name of Liberty  
 3 at Wells Fargo Bank, N.A., over which Co-Conspirator #1 had signature  
 4 authority.

5       Overt Act No. 2:    On or about July 28, 2019, defendant DO and  
 6 Co-Conspirator #1 discussed in an email message what to write in  
 7 medical reports of patients, including Co-Conspirator #1 making notes  
 8 in the proposed medical report that defendant DO had drafted. In  
 9 that email message, Co-Conspirator #1 directed defendant DO:  
 10 "Prophylactic preclusions (retroactive) don't work unless there is  
 11 substantial evidence to support them. However, if a patient has  
 12 labor disabling restrictions that are pre-existing, I would point to  
 13 what restrictions they had, even if their job was not affected at the  
 14 time. The patient could have been working through such a  
 15 restriction, but once they left that job, the patient could not  
 16 compete in the labor market. Take a look at the notes in the  
 17 margins."

18       Overt Act No. 3:    On or about August 8, 2019, defendant DO  
 19 sent an email message to Co-Conspirator #1 and Co-Conspirator #1's  
 20 wife, with subject line "Report on [patient R.D.]," wherein in the  
 21 body of the email, defendant DO wrote "I need to discuss about this  
 22 case."

23       Overt Act No. 4:    On or about August 4, 2020, Co-Conspirator  
 24 #1 issued and signed a check from Liberty payable to defendant DO  
 25 with memo line listing the name of a patient (M.P.) whose medical  
 26 report had been prepared by defendant DO, which Liberty mailed to the  
 27 SIBTF program seeking payment.

28       Overt Act No. 5:    On or about May 12 and 13, 2021, in an email

1 message chain, defendant DO and Co-Conspirator #1 discussed  
2 additional requirements for reports being submitted to the SIBTF,  
3 including that "SIBTF is requiring substantive proof than an  
4 evaluating physician personally review all medical records." In that  
5 email chain, defendant DO asked Co-Conspirator #1 "Should I do  
6 something like this from now on??", to which Co-Conspirator #1  
7 answered: "I think that's a good idea. The regulations ask for it."

8 Overt Act No. 6: After the date of defendant DO's October  
9 2018 suspension from participating in California's workers'  
10 compensation program, from around January 2019 through February 2023,  
11 Liberty submitted more than 650 bills to the California SIBTF, many  
12 of which included reports authored by defendant DO but which listed  
13 other doctors' names, which caused California to pay Liberty a total  
14 of more than \$3 million for SIBTF billings, including approximately  
15 \$1.3 million in 2019, \$1.2 million in 2020, and \$499,000 in 2021.

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1 COUNT TWO

2 [26 U.S.C. § 7206(1)]

3 11. On or about June 1, 2022, in Los Angeles County, within the  
4 Central District of California, defendant KEVIN TIEN DO willfully  
5 made and subscribed to a materially false U.S. Individual Income Tax  
6 Return, Form 1040, for defendant DO for tax year 2021, which was  
7 verified by a written declaration from defendant DO that it was made  
8 under the penalties of perjury, and which defendant DO filed with the  
9 Internal Revenue Service, knowing the tax return was not true and  
10 correct as to every material matter contained therein, in that the  
11 tax return failed to report approximately \$66,227 in income.

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1 FORFEITURE ALLEGATION ONE

2 [18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c)]

3 1. Pursuant to Rule 32.2 of the Federal Rules of Criminal  
4 Procedure, notice is hereby given that the United States of America  
5 will seek forfeiture as part of any sentence, pursuant to Title 18,  
6 United States Code, Section 981(a)(1)(C) and Title 28, United States  
7 Code, Section 2461(c), in the event of the defendant's conviction of  
8 the offense set forth in Count One of this Information.

9 2. The defendant, if so convicted, shall forfeit to the United  
10 States of America the following:

11 (a) all right, title, and interest in any and all  
12 property, real or personal, constituting, or derived from, any  
13 proceeds traceable to the offense; and

14 (b) To the extent such property is not available for  
15 forfeiture, a sum of money equal to the total value of the property  
16 described in subparagraph (a).

17 3. Pursuant to Title 21, United States Code, Section 853(p),  
18 as incorporated by Title 28, United States Code, Section 2461(c), the  
19 defendant, if so convicted, shall forfeit substitute property, up to  
20 the value of the property described in the preceding paragraph if, as  
21 the result of any act or omission of the defendant, the property  
22 described in the preceding paragraph or any portion thereof (a)  
23 cannot be located upon the exercise of due diligence; (b) has been  
24 transferred, sold to, or deposited with a third party; (c) has been  
25 placed beyond the jurisdiction of the court; (d) has been  
26 substantially diminished in value; or (e) has been commingled with  
27 other property that cannot be divided without difficulty.

1 FORFEITURE ALLEGATION TWO

2 [26 U.S.C. § 7301 and 28 U.S.C. § 2461(c)]

3 1. Pursuant to Rule 32.2(a) of the Federal Rules of Criminal  
4 Procedure, notice is hereby given that the United States of America  
5 will seek forfeiture as part of any sentence, pursuant to Title 26,  
6 United States Code, 7301, and Title 28, United States Code, Section  
7 2461(c), in the event of the defendant's conviction of the offense  
8 set forth in Count Two of this Information.

9 2. The defendant, if so convicted, shall forfeit to the United  
10 States of America the following:

11 (a) Any property sold or removed by the defendant in fraud  
12 of the internal revenue laws, or with design to avoid payment of such  
13 tax, or which was removed, deposited, or concealed, with intent to  
14 defraud the United States of such tax or any part thereof;

15 (b) All property manufactured into property of a kind  
16 subject to tax for the purpose of selling such taxable property in  
17 fraud of the internal revenue laws, or with design to evade the  
18 payment of such tax;

19 (c) All property whatsoever, in the place or building, or  
20 any yard or enclosure, where the property described in subsection (a)  
21 or (b) is found, or which is intended to be used in the making of  
22 property described in subsection (a), with intent to defraud the  
23 United States of tax or any part thereof, on the property described  
24 in subsection (a);

25 (d) All property used as a container for, or which shall  
26 have contained, property described in subsection (a) or (b);

27 (e) Any property (including aircraft, vehicles, vessels, or  
28 draft animals) used to transport or for the deposit or concealment of

1 property described in subsection (a) or (b), or any property used to  
2 transport or for the deposit or concealment of property which is  
3 intended to be used in the making or packaging of property described  
4 in subsection (a); and

5 (f) To the extent that such property is not available for  
6 forfeiture, a sum of money equal to the total value of the property  
7 described in this paragraph.

8 3. Pursuant to Title 21, United States Code, Section 853(p),  
9 as incorporated by Title 28, United States Code, Section 2461(c), the  
10 defendant, if so convicted, shall forfeit substitute property, up to  
11 the total value of the property described in the preceding paragraph  
12 if, as the result of any act or omission of the defendant, the  
13 property described in the preceding paragraph, or any portion thereof  
14 (a) cannot be located upon the exercise of due diligence; (b) has  
15 been transferred, sold to or deposited with a third party; (c) has  
16 been placed beyond the jurisdiction of the court; (d) has been

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1 substantially diminished in value; or (e) has been commingled with  
2 other property that cannot be divided without difficulty.

3 E. MARTIN ESTRADA  
4 United States Attorney



5  
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