

STATE SETTLEMENT AGREEMENT

I. PARTIES

This Settlement Agreement (the “Agreement”) is entered into between the State of Washington (“the State”) and The Dentist at Felida and Dr. Christian Okafor (“Dentist at Felida”) “the Parties.”

II. PREAMBLE

As a preamble to this Agreement, the Parties agree to the following:

A. At all relevant times, Dentist at Felida, a Washington dental practice, provided dental services to Washington Medicaid patients.

B. On September of 2024, Health Care Authority (“HCA”) Office of Program Integrity (“OPI”) sent a referral to the Washington Medicaid Fraud and Abuse Division (“MFAD”) after an internal review of claims.

C. The State asserts that Dentist at Felida caused claims for payment to be submitted to the State’s Medicaid program (42 U.S.C. Chapter 7 Subchapter XIX)

D. The State contends that it has certain civil and administrative causes of action against Dentist at Felida. for engaging in the following conduct (the “Covered Conduct”):

The State alleges that, from August 2018 through March 30, 2025, Dentist at Felida violated the FCA and related state statutes by submitting claims that did not meet the HCA billing guides’ requirements, such as billing palliative care not in conjunction with limited oral examination and billing for alveoloplasty for impacted wisdom teeth extraction for patients with no Medicaid history

of dentures before or after the alveoloplasty, to the Medicaid program for payment. The billing of codes D9110 for Palliative (emergency) Treatment, and D7310, D7311, D7320, and D7321 for Alveoloplasty, amounts to \$211,936.95 loss to the Medicaid fund.

Other areas of concern encompassed by the Covered Conduct include billing for extractions, limited evaluations, EPA numbers, and documentation-related services where the services were not properly documented or otherwise were not billed in compliance with applicable HCA billing guides and the requirements of the Core Provider Agreement (“CPA”), in violation of the FCA and related state statutes.

G. The Parties mutually desire to reach a full and final settlement as set forth below.

III. TERMS AND CONDITIONS

NOW, THEREFORE, in reliance on the representations contained herein and in consideration of the mutual promises, covenants and obligations set forth in this Agreement, and for good and valuable consideration as stated herein, the Parties agree as follows:

1. Defendant admits, acknowledges, and accepts responsibility for the following Covered Conduct:

- a. Dentist at Felida is a dental practice within the State of Washington, and entered a Core Provider Agreement (“CPA”) with HCA on May 13, 2018.
- b. HCA reimburses for medical services furnished to an eligible client when the provider bills according to agency rules and billing instructions. WAC 182-502-0100(1)(e).
- c. HCA maintains billing requirements for dental billing. Those requirements provide, as applicable here, that services be medically necessary and properly documented, among other conditions laid out in the guides. Dentist at Felida understood that claims submitted to the Medicaid health care programs seeking reimbursement for dental services must comply with these requirements.

- d. Between August 2018 and March 2025, Dentist at Felida provided dental services for a number of patients covered by the Medicaid health care program, and submitted claims to obtain reimbursement for dental services non-compliant with the billing guides.

Billing of Palliative Care and Alveoloplasty

- e. The Billing Guide provides the following restrictions/requirements for billing palliative treatment: a) the treatment must occur during limited evaluation appointments; b) a comprehensive description of the diagnosis and services provided must be documented in the client’s record; c) appropriate radiographs must be in the client’s record supporting the necessity of treatment; and d) palliative treatment is not allowed on same day as definitive treatment.
- f. MFAD found instances where Dentist at Felida did not bill palliative care in conjunction with limited oral examination in compliance with the billing guide.
- g. HCA covers alveoloplasty only when performed to shape the jawbone in preparation for full or partial dentures. MFAD identified instances where Dentist at Felida billed for alveoloplasty despite no Medicaid record of denture treatment either before or after the procedure, indicating the services did not meet HCA billing guidelines.

The Covered Conduct in this Settlement also includes billing for extractions, limited evaluations, EPA numbers, and restorative services where the services were not adequately supported by the clinical record or otherwise were not billed in compliance with applicable HCA billing guidelines and documentation requirements..

* * *

- h. As a result of the above-referenced conduct, Dentist at Felida received reimbursements from the Medicaid health care program for some dental claims that did not comply with all of HCA’s dental billing rules and guidance.

2. Dentist at Felida agrees to pay to the State the sum of \$360,300.00 (the “Settlement Amount”). The Settlement Amount shall constitute a debt immediately due and owing to the State on the “effective date” of the Settlement Agreement, as defined therein and subject to the terms of this Agreement. The debt shall forever be discharged by payments to the State under the following terms and conditions:

- a. Dentist at Felida shall pay to the State the sum of \$360,300.00 pursuant to the terms of the Settlement Agreement.
- b. Payment in full shall be made within 90 days of this agreement being in effect (on or before August 11, 2026).

3. Subject to the reserved claims below, and conditioned on Dentist at Felida’s full payment of the Settlement Amount, Washington MFAD and the Washington Medicaid Program release Dentist at Felida, together with its current and former direct and indirect parent corporations, including, without limitation, including all of its members, partners, and employees; direct and indirect subsidiaries; brother or sister corporations; divisions; current or former corporate owners; dbas; and the corporate successors and assigns of any of them (collectively the “Releasees”), from any civil, or administrative claim Washington MFAD and/or the Washington Medicaid Program has for the Covered Conduct under the False Claims Act, 31 U.S.C. Sec. 3729(a), and RCW 74.66.020, and all common law claims, including without limitation claims for payment by mistake, unjust enrichment, breach of contract, fraud, and negligent misrepresentation.

4. Dentist at Felida will comply with the HCAs billing rules and guides, and utilize controls to ensure proper billing practices.

5. Notwithstanding the releases given in Paragraph 3 of this Agreement, or any other term of this Agreement, the following claims of the State are specifically reserved and are not released:

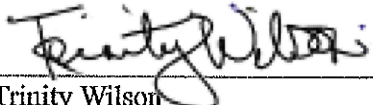
- a. any criminal, civil, or administrative liability arising under state revenue codes;
- b. any civil or administrative liability that any person or entity, including Dentist at Felida, has or may have to the State or to individual consumers or state program payors under any statute, regulation, or rule not expressly covered above, including, but not limited to, any and all of the following claims: (i) State or federal antitrust violations; and (ii) claims involving unfair and/or deceptive acts and practices and/or violations of consumer protection laws;
- c. any liability to the State for any conduct other than the Covered Conduct;

- d. any liability based upon obligations created by this Agreement;
 - e. except as explicitly stated in this Agreement, any administrative liability, including mandatory exclusions from the State's Medicaid Program;
 - f. any liability for expressed or implied warranty claims or other claims for defective or deficient products and services, including quality of goods and services;
 - g. any civil or criminal liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct;
 - h. any liability for failure to deliver goods or services due; or
 - i. any liability of individuals, other than Dr. Chirstian Okafor, the Dentist at Felida, their parent companies, and subsidiaries;
 - j. any criminal liability.
6. Nothing in this Agreement constitutes an agreement by the State of Washington concerning the characterization of the amounts paid hereunder for purposes of Washington State's or IRS revenue code.
7. Dentist at Felida fully releases Washington MFAD and the Washington Medicaid Program, their officers, agents, employees, and servants, from any claims (including attorney's fees, costs, and expenses of every kind and however denominated) that Dentist at Felida asserted, could have asserted, or may assert in the future against the State of Washington, their agencies, officers, agents, employees, and servants, related to the Covered Conduct and the State's investigation and prosecution thereof.
8. Dentist at Felida expressly warrants it is currently solvent, meaning that a fair valuation of Dentist at Felida's property (exclusive of exempt property) exceeds the sum of its debts.
9. The Parties each represent that this Agreement is freely and voluntarily entered into without any degree of duress or compulsion whatsoever.

10. Except as otherwise stated in this Agreement, this Agreement is intended to be for the benefit of the Parties only, and by this instrument the Parties do not release any liability as to any other person or entity.
11. Except as identified in Paragraph 4, nothing in this Agreement constitutes an agreement by the State concerning the characterization of the amounts paid hereunder for purposes of the State's revenue code.
12. Except as expressly provided to the contrary in this Agreement, each Party to this Agreement shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.
13. This Agreement is governed by the laws of the State, and venue for addressing and resolving all disputes relating to this Agreement shall be Thurston County Superior Court.
14. By their undersigned signature, Dentist at Felida's agent represents and warrants that they are authorized to execute this Agreement. The undersigned State signatories represent that they are signing this Agreement in their official capacities and that they are authorized to execute this Agreement on behalf of the State, including the Medicaid Program, through their respective agencies and departments.
15. The Effective Date of this Agreement shall be the date of signature of the last signatory to this Agreement. Facsimiles of signatures shall constitute acceptable binding signatures for purposes of this Agreement.
16. This Agreement shall be binding on all successors, transferees, heirs, and assigns of the Parties.
17. This Agreement constitutes the complete agreement between the Parties with respect to this matter and shall not be amended except by written consent of the Parties.

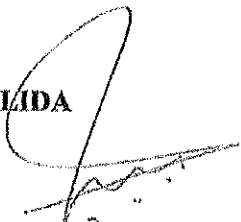
18. For purposes of construing this Agreement, this Agreement shall be deemed to have been drafted by the Parties to this Agreement and shall not be construed against any of the Parties for that reason.


STATE OF WASHINGTON

By:  Dated: June 10, 2026
Trinity Wilson
Medicaid and CHIP Director
Washington State Health Care Authority

By: Larissa Payne Dated: 6/15/26
LARISSA PAYNE, WSBA # 31461
Director Medicaid Fraud Control Division
Washington Attorney General's Office

DENTIST AT FELIDA

By:  Dated: 06/08/2026
DR. CHRISTIAN OKAFOR
Owner
The Dentist at Felida

By:  Dated: 06/08/2026
TALIAH AHDUT
Counsel for Dentist at Felida and Dr. Okafor