

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

THIS SETTLEMENT AGREEMENT AND MUTUAL RELEASE (“Settlement Agreement”) is entered into this 24th day of February 2026 (“Effective Date”) by and between against Barclays Rehabilitation and Healthcare Center, LLC d/b/a Barclays Rehabilitation and Healthcare Center and owners, Moshe Brodt, Yaakov Dorfman, Josh Farkovits, Mendy Piller and Ephram Lahasky, Joshua Rubin and Yisroel Brodt (hereinafter “Barclays Rehabilitation”), and the State of New Jersey, Office of the State Comptroller, Medicaid Fraud Division (“MFD”). Barclays Rehabilitation and MFD are hereinafter collectively referred to as the “Parties” and each individually as a “Party.”

WHEREAS, MFD, through its Third Party Liability services vendor, HMS, determined, pursuant to a Long Term Care Payment audit, that Barclays Rehabilitation improperly received Medicaid Managed Care and Medicaid Fee For Service (“FFS”) patient liability and claim overpayments between November 1, 2019 and April 30, 2022 to which Barclays Rehabilitation was not entitled (“Covered Conduct”); and

WHEREAS, MFD determined that, based on the Covered Conduct, Barclays Rehabilitation received an overpayment from the Medicaid program totaling \$466,907.01 (\$465,670.99 attributable to Medicaid Managed Care overpayments and \$1,236.02 to Medicaid FFS overpayments); and

WHEREAS, the Parties desire to amicably resolve the matter and have reached a mutually acceptable resolution of the controversies that exist between them; and

NOW THEREFORE, in consideration of the mutual promises contained herein, as well as for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree to settle their dispute on the following terms:

(1) Barclays Rehabilitation agrees to pay the total sum of Four Hundred Sixty-Six Thousand Nine Hundred Seven Dollars and One Cent (\$466,907.01) to MFD within six (6) months of the execution of this Settlement Agreement (the Total Payment Amount). Payment shall be made to MFD in six (6) monthly payments on or before the fifteenth day of each month, as follows:

(a)	March 1, 2026	\$77,817.84
(b)	April 1, 2026	\$77,817.84
(c)	May 1, 2026	\$77,817.84
(d)	June 1, 2026	\$77,817.84
(e)	July 1, 2026	\$77,817.84
(f)	August 1, 2026	\$77,817.81

(2) Payment to MFD shall be by certified check, bank check, or attorney trust check, made payable to “Treasurer, State of New Jersey,” and shall be mailed or delivered as follows:

Treasurer, State of New Jersey
P.O. Box 417754
Boston, MA 02241-7754

“Barclays Rehabilitation - [REDACTED]” must be included in the memo line so that payment is properly credited.

(3) Upon execution of this Settlement Agreement, MFD will file a Certificate of Debt against Barclays Rehabilitation in the amount of \$466,907.01 with the Superior Court of New Jersey for the full amount of the overpayment. As soon as practicable after receipt of the Total Payment Amount from Barclays Rehabilitation, MFD shall file a Warrant to Discharge with the Clerk of the Superior Court of New Jersey indicating that the Certificate of Debt filed against Barclays Rehabilitation is satisfied and should be removed from the Court’s docketed list of judgments, with a copy of such filing sent to Barclays Rehabilitation.

(4) If payment as provided for in this Settlement Agreement is more than ten (10) days late, Barclays Rehabilitation will be in default of this Settlement Agreement, and the total remaining unpaid balance plus interest accruing from the date of default will immediately become due (“the Default Amount”). Should Barclays Rehabilitation not cure the default within five (5) business days of receiving notice of default, the Default Amount immediately will be collected through any means available to MFD as provided by law. Barclays Rehabilitation agrees that a default of this Settlement Agreement constitutes good cause for exclusion pursuant to N.J.A.C.

10:49-11.1(d), and MFD reserves the right to exclude Barclays Rehabilitation from the New Jersey Medicaid program until the Default Amount is repaid to MFD.

(5) Barclays Rehabilitation agrees to act in full compliance with all applicable state and federal rules and regulations, including but not limited to, submitting only claims that accurately and completely reflect the services provided. To that end, Barclays Rehabilitation agrees to only submit claims for services provided for which Barclays Rehabilitation possesses sufficient documentation to support such claims and will implement policies to ensure that the underlying issues that caused or contributed to the Covered Conduct will be appropriately addressed and thereby not repeated.

(6) The Parties agree that this Settlement Agreement is intended to be a final resolution of all issues arising out of the Covered Conduct, referenced above, and is intended by each party to release the other party and its representatives from liability arising out of the Covered Conduct, unless MFD is mandated to act by federal or State law, or mandated by order or judgment of a court or administrative agency (other than MFD).

(7) Nothing in this Settlement Agreement waives the rights of any other state or federal agency, including, among others, the New Jersey Office of Attorney General, from continuing with a pending or beginning a future civil or criminal investigation or other action for alleged conduct concerning Barclays Rehabilitation or from taking any action for such conduct. Nothing in this Settlement Agreement waives the rights of MFD to conduct an audit or investigation for the improper submission of any claims or conduct not specifically covered by this Settlement Agreement, and to take any action for such conduct, subject to and as limited by applicable law.

(8) The terms of this Settlement Agreement may be modified only by a subsequent written agreement signed by all Parties.

(9) Subject to the express terms of this Settlement Agreement as provided for in paragraphs 1-8 above, by the signatures set forth below, the authorization of which is hereby affirmed, Barclays Rehabilitation and MFD agree to the following Release: in consideration of the provisions hereof including this release, each party agrees to release the other party and its employees, representatives, officers and directors from liability, obligations and damages arising out of the Covered Conduct.

(10) Nothing herein shall constitute an admission, concession, waiver or finding of wrongdoing or liability by any party.

(11) This Settlement Agreement shall be construed, enforced and governed by the laws of the State of New Jersey.

(12) This Settlement Agreement may be executed in Counterparts.

(13) This Settlement Agreement is effective upon the Effective Date reflected on the first page of the Settlement Agreement.

(14) This Settlement Agreement sets forth the entire agreement between and among the Parties hereto with respect to the claims described herein and supersedes any other written or oral understandings. This Settlement Agreement does not reflect any other terms or conditions or agreements between or among the Parties with respect to any other matter.

IN WITNESS WHEREOF, and intending to be legally bound, the Parties hereto, on the following page, have executed the foregoing Settlement Agreement:

FORM AND CONTENT ACCEPTED AND AGREED TO BY:

**Barclays Rehabilitation and Healthcare
Center, LLC**

DATE:

By: Moshe Brodt
Moshe Brodt, Individually and
as authorized signatory for
Barclays Rehabilitation and
Healthcare Center, LLC

DATE:

By: _____
Ephraim Lahasky, Individually
and as authorized signatory for
Barclays Rehabilitation and
Healthcare Center, LLC

DATE:

By: YM
Yaakov Dorfman, Individually
and as authorized signatory for
Barclays Rehabilitation and
Healthcare Center, LLC

DATE:

By: _____
Yisroel Brodt, Individually
and as authorized signatory for
Barclays Rehabilitation and
Healthcare Center, LLC

DATE:

By: _____
Josh Farkovits, Individually
and as authorized signatory for
Barclays Rehabilitation and
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By: _____
Joshua Rubin, Individually and
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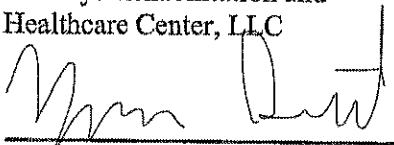
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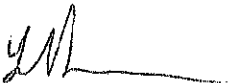
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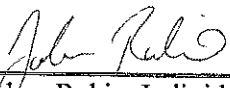
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By:  _____
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**SHIRLEY U. EMEHELU
ACTING STATE COMPTROLLER**

DATE: 2/24/2026

By: Josh Lichtblau
Josh Lichtblau, Director
Medicaid Fraud Division

DATE: 2/24/2026

By: Nina Galletto
Nina Galletto,
Assistant Division Director
Medicaid Fraud Division

DATE: 2/24/2026

By: Michal Czarnecki
Michal Czarnecki
Regulatory Officer
Medicaid Fraud Division