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To Be Submitted Under Seal

United States District Court
Middle District of Florida
Tampa Division

CLERK, U.S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA, FL 33602
2023 MAR 23 PM 1:44

United States of America ex rel.
GNGH2 Inc.,

Plaintiff-Relator,

- against -

Miles Partnership, LLC

Defendant.

Index No.:

8:23cv 649 WFJ-AAS
Complaint

Plaintiff-Relator, complaining of the Defendant by its attorney, David
Abrams, Attorney at Law, respectfully sets forth and alleges as follows:

I. Nature of the Case

1. This is a false claims act claim. The Qui Tam Plaintiff and Relator, GNGH2
Inc. ("Relator"), alleges that the Defendant fraudulently obtained CARES Act
disaster relief by means of fraudulent certifications of eligibility. As set forth in
more detail below, second-round PPP funding is barred to persons who are

TBA -68285
\$402.00

required to register under the Foreign Agent Registration Act, 22 U.S.C. 611 et seq.

II. Parties

2. Defendant Miles Partnership LLC ("Miles Partnership" or "Defendant") is a Florida limited liability with a principal place of business in the State of Florida, County of Sarasota.

3. The Relator, GNGH2 Inc. ("Relator" or "Plaintiff") is a New Jersey corporation with a principal office in the State of New Jersey, County of Bergen.

III Compliance with Requirements of Suit

4. This matter will be filed under seal pursuant to 31 U.S.C. Section 3730(b) and at or about the same time, a copy of the Complaint, Sealing Order, and Relator's disclosure of evidence will be served on the Department of Justice and the United States Attorney for the this District.

5. Relator will not serve the Complaint or any other papers in this matter until and unless it becomes unsealed. Thus, if the Complaint is served on the Defendant, it means that the matter has been duly unsealed.

IV. Jurisdiction and Venue

6. This Court has jurisdiction pursuant to 31 U.S.C. Section 3732(a) which provides that this type of action may be brought in any district where any Defendant resides or transacts business. In this case, Defendant is headquartered in Sarasota, Florida, in the Middle District of Florida.

V. Background

7. Throughout most of 2020 and continuing into 2021, the United States was faced with a large scale outbreak of the virus commonly known as "Coronavirus" and "COVID-19." (the "Coronavirus Epidemic").

8. In addition to the Coronavirus Epidemic itself, the United States was faced with large scale outbreaks of panic and hysteria as a result of the Coronavirus Epidemic.

9. All of the above has resulted in major economic disruption and as a result Congress enacted the Coronavirus Aid, Relief, and Economic Security Act, commonly known as the "CARES Act."

10. The CARES Act contains a provision which permitted qualifying business which were affected by the foregoing disruption to obtain forgivable disaster loans.

11. The CARES Act was subsequently amended to provide for a second round of disaster funding. Significantly, an applicant is ineligible for such funding if it is required to register under the Foreign Agent Registration Act ("FARA").

12. Defendant is a strategic marketing agency which focuses on travel and tourism. It received second-round disaster relief as follows:

Loan Number	Date	Amount	Forgiven
4997198305	1/23/2021	\$2,000,000	10/21/2021

14. Thus, on or about January 23, 2021, Defendant completed Form 2483-SD which required it to certify that "[t]he Applicant is not required to submit a registration statement under section 2 of the Foreign Agents Registration Act of 1938 (22 U.S.C. 612)"

15. The above-referenced certifications were false when made in that at all times relevant to this matter, the Defendant served as a publicity agent and public-relations counsel for various foreign tourism boards including the Bermuda Tourism Authority.

16. Accordingly, Defendants is an entity which is required to submit registration statements under 22 U.S.C. Section 612, i.e. to register under FARA.

17. Thus, Defendant made fraudulent representations when it completed form 2483-SD.

18. As a result of these statements, the Defendant received substantial funds to which it would not otherwise have been entitled.

VI. (Count I) Violation of the False Claims Act

19. The False Claims Act imposes liability on a person or entity who " knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim" 31 U.S.C. Section 3729(a)(1)(B)

20. The Courts have held that this can include false statements regarding eligibility to participate in a program. See *United States ex rel. Kirk v. Schindler Elevator Corp.*, 601 F.3d 94, 116 (2d Cir. 2010), rev'd on other grounds, 131 S.Ct. 1885 (2011) ("[C]laims may be false even though the services are provided as claimed if, for example, the claimant is ineligible to participate in the program.")

21. Thus, the Defendant's certification of eligibility violated the False Claims Act because it was false and required for eligibility for disaster relief.

VII. Relief Sought

22. On behalf of the government, Relator is seeking judgment for the triple damages and civil penalties set forth in 31 U.S.C. Section 3729.

23. Defendant received \$2,000,000 in disaster relief as a result of the certifications set forth above.

24. Accordingly, Relator seeks judgment in the amount of \$6,000,000 against Defendant and in favor of the United States, together with costs, interest, civil penalties, an appropriate qui tam award, and such other and further relief as the Court deems just.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "David Abrams", with a stylized flourish at the end.

David Abrams, Attorney at Law
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Tel. 212-897-5821

Dated: Delhi, New York
March 19, 2023