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Attorneys for Defendant IAS Arizona PLLC

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA**

Arizona Physicians IPA, Inc., d/b/a
UnitedHealthcare Community Plan of
Arizona,

Plaintiff,

v.

IAS Arizona PLLC,

Defendant.

Case No. 2:26-cv-00667-KML

**DEFENDANT IAS ARIZONA
PLLCS REPLY IN SUPPORT OF
ITS SECOND NOTICE OF
SUPPLEMENTAL AUTHORITY
IN SUPPORT OF ITS MOTION
TO DISMISS**

Defendant IAS Arizona PLLC (“IAS”) files this reply in connection with its Second Notice of Supplemental Authority because Arizona Physicians IPA, Inc., d/b/a UnitedHealthcare Community Plan of Arizona’s (“United”) attempt to distinguish *Maui Memorial* is misleading. United contends that the Hawai’i court’s reasoning does not apply here because the dispute in *Maui Memorial* did not “implicate federal revenue,” whereas this case involves Medicaid funds that are jointly financed by the federal and state

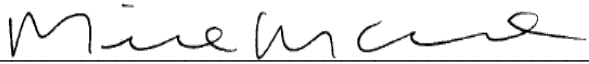
1 governments. In support of its assertion that this case involves federal funds, United cites
2 paragraph 21 of the Complaint (DKT. 20 at 2). United ignores the fact that the *Maui*
3 *Memorial* complaint contains the exact same language—word-for-word—alleging that
4 “[t]he Medicaid program is a jointly funded federal and state program that generally
5 provides health insurance to low-income state residents who meet certain eligibility
6 criteria.” *See Maui Memorial* Complaint at ¶ 24. United now seeks to cast *Maui Memorial*
7 as a case that “did not ‘implicate federal revenue’” (DKT. 20 at 1), but United uses nearly
8 identical language throughout the complaints in both *Maui Memorial* and this case to allege
9 that federal funds are implicated in both cases.

10 What is more, *Maui Memorial* more directly involved federal funds than this case
11 because Medicare, which is fully funded and administered by the federal government, was
12 involved. *See Maui Memorial* Complaint at ¶¶ 18-25, 54. Here, only Medicaid, which is
13 jointly funded by Arizona and the federal government and administered by Arizona, is
14 implicated. *See* DKT. 1 at ¶¶ 21–24, 53. If the involvement of federal dollars, which were
15 even more directly implicated in *Maui Memorial* than here, could be sufficient to establish
16 a “substantial” federal issue under *Grable and Gunn*, the *Maui Memorial* court would have
17 so held—but it did not.

18 United’s misleading statements about the involvement of federal revenue in the
19 *Maui Memorial* case cannot change the outcome: two federal courts have now rejected the
20 identical jurisdictional theory United advances here, and this Court should do the same.

21 DATED this 22nd day of July, 2026.

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By: /s/ Laura M. Kidd Cordova

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CERTIFICATE OF SERVICE

I hereby certify that on July 22, 2026, I caused a true and correct copy of the foregoing document to be filed with the Clerk of the Court through the U.S. District Court Electronic Filing System, which caused notice of such filing to be sent electronically to the registered attorneys of record.

/s/ Michael A. McCanse
Michael A. McCanse