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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.

No. 2:26-cv-00667-KML

**PLAINTIFF ARIZONA PHYSICIANS
IPA, INC.'S RESPONSE TO
DEFENDANT IAS ARIZONA PLLC'S
SECOND NOTICE OF
SUPPLEMENTAL AUTHORITY IN
SUPPORT OF ITS MOTION TO
DISMISS**

Plaintiff Arizona Physicians IPA, Inc. d/b/a UnitedHealthcare Community Plan of Arizona (“United”) responds to Defendant IAS Arizona PLLC’s (“IAS”) *Second Notice of Supplemental Authority in Support of Its Motion to Dismiss* (Dkt. No. 19). IAS once again overstates the reach of the cited authority. At most *UnitedHealthcare Insurance Co. v. Maui Memorial Emergency Medical Associates, Inc.*, No. 1:26-cv-00040-DKW-WRP, 2026 WL 1965882 (D. Haw. July 7, 2026) shows that a different court rejected substantiality on a different record, reasoning that the fraud at issue in *Maui Memorial* did not “implicate federal revenue.” *Id.* at *1.

