

Exhibit 449

**JACQUELINE TUKES V. UNITED STATES OF AMERICA
CAMP LEJEUNE WATER LITIGATION**

EXPERT REPORT OF DR. HENRY MILLER

APRIL 8, 2025

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1. INTRODUCTION

My name is Henry Miller, Ph.D. I am a Managing Director in the Health Analytics practice of Berkeley Research Group, LLC. I have been working on health care cost and health insurance issues for more than fifty years. I have conducted studies on these issues for the federal Medicare program, several state Medicaid programs and more than forty health insurers. I have testified on these issues in the U.S. Congress, several State legislatures and in federal, state and local courts and in arbitrations. My curriculum vita is attached to this report as Appendix A. My firm is compensated at \$825 per hour for my time on this matter and payments are not contingent upon the outcome of the matter.

2. BACKGROUND OF THE CASE

This case relates to the injury of Jacqueline Yvonne Tukes ("Plaintiff"). Plaintiff suffers from kidney cancer and related medical conditions allegedly due to water contamination at the Marine Corps Base Camp Lejeune.¹ Plaintiff currently resides in Jacksonville, North Carolina.² A Life Care Plan has been prepared for Plaintiff by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP, QRP that describes the services that Fryar believes will be needed for the Plaintiff throughout his life expectancy. A Life Care Plan was also prepared by Michael Shahnasarian, PhD that includes modifications to Fryar's Life Care Plan and services that Dr. Shahnasarian believes will be needed for the Plaintiff throughout his life expectancy.

3. SCOPE OF REPORT

I was asked by the Department of Justice to apply my expertise in health care costs to the matter of Jacqueline Tukes v. United States of America, which is part of the Camp Lejeune Water Litigation in the United States District Court for the Eastern District of North Carolina. I was specifically asked to address the following issues related to Plaintiff:

- Analyze the projected health care costs identified by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP, QRP,³ (Fryar's Life Care Plan) and identify the amount that would be paid by Medicare and TRICARE for Plaintiff; and
- Analyze the projected health care costs identified by Michael Shahnasarian, PhD,⁴ (Shahnasarian's Life Care Plan) and identify the amount that would be paid by Medicare and TRICARE for Plaintiff.

¹ Cost Analysis for Ms. Jacqueline Tukes, prepared by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP QRP, dated January 28th, 2025.

² Life Care Plan for Jacqueline Yvonne Tukes, prepared by Michael Shahnasarian, PhD, dated April 8th, 2025.

³ Cost Analysis for Ms. Jacqueline Tukes, prepared by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP QRP, dated January 28th, 2025.

⁴ Life Care Plan for Jacqueline Yvonne Tukes, prepared by Michael Shahnasarian, PhD, dated April 8th, 2025.

4. MEDICARE COVERAGE

Based on information received from counsel, it appears that Plaintiff receives coverage for healthcare services through the Medicare program (Part A and Part B).

Medicare Part A, which covers institutional services (e.g., hospital services), has no cost. There is a premium for Part B (e.g., physician and other professional services). The standard Part B premium amount in 2025 will be \$185 per month (\$2,220 annually).⁵

5. TRICARE COVERAGE

Based on information received from counsel, it appears that Plaintiff also receives coverage for healthcare services through TRICARE, which is a health program for active duty, retired military service members and their families, as well as National Guard and Reserve members and their families. TRICARE covers medical, dental and pharmacy services.

6. METHODOLOGY FOR CALCULATION OF COSTS

To determine the rate paid by Medicare and TRICARE, I first identified if each service/supply, included in the life care plans submitted by the plaintiff and the defense, were covered under the benefits offered by Medicare and TRICARE, separately. Some services/supplies such as home cleaning services are not covered by either Medicare or TRICARE. Next, I identified the rate that would be paid by Medicare or TRICARE for a service/supply. Sources for both the Medicare rates and the TRICARE rates are listed in Appendix B of this report.

7. SUMMARY OF COSTS BASED ON MEDICARE AND TRICARE COVERAGE FOR FRYAR'S LIFE CARE PLAN

Plaintiff's future service unit costs based on Medicare and TRICARE coverage for Fryar's Life Care Plan are summarized in Table 1 below. Medicare rates reflect what Medicare would pay for a service, TRICARE rates reflect what TRICARE would pay for a service based on if the member was enrolled in TRICARE Prime or TRICARE Select plans. Copayments and coinsurance have not been deducted from rates since Plaintiff will have secondary insurance to cover any patient responsibility from their primary insurance.⁶

Plaintiff became eligible for Medicare prior to turning 65 due to her diagnosis of end-stage renal disease in June 2023. Medicare is expected to remain her primary insurance until three years after her transplant (transplant on April 23, 2024), at which point TRICARE is expected to become her primary insurance and Medicare will become her secondary insurance. Medicare is expected to again become her primary insurance when she turns 65 in February 2030.

Fryar states that, based on consultation with Dr. Matthew Copper, organ survival for a transplanted kidney is 14 to 15 years and that after organ failure Plaintiff's life expectancy would be 3 to 4 years while

⁵ <https://www.cms.gov/newsroom/fact-sheets/2025-medicare-parts-b-premiums-and-deductibles>.

⁶ Becoming Medicare-Eligible, available at: [Becoming Medicare-Eligible | TRICARE](#)

on dialysis. Therefore, Plaintiff's anticipated total life expectancy is 77 years (77 years, or 17.2 years from 2025 and the date of my report).⁷

⁷ Cost Analysis for Ms. Jacqueline Tukes, prepared by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP QRP, dated January 28th, 2025.

Table 1
Medicare and TRICARE Coverage and Costs for Fryar's Life Care Plan

Description*	Frequency as Described in LCP	Unit Defined	Medicare Rate	TRICARE Rate
PHYSICIAN CARE				
Nephrologist or Physician Transplant Specialist	13 outpatient clinic visits, in total, with Nephrologist and Transplant Physician during the first year after kidney transplant. After the first year, decrease outpatient clinic visits to once every six months with the Nephrologist and also the same with the Transplant Physician and continue with this pattern of care throughout remaining lifespan.	Per visit	\$123.82	\$123.82
Dermatologist	1 time per year throughout lifespan	Per visit	\$101.95	\$101.95
LABORATORY & DIAGNOSTIC STUDIES				
Complete Blood Count (CBC)	20 studies first year after transplant. Then monthly throughout remaining lifespan.	Per visit	\$7.77	\$7.60
Complete Metabolic Panel (CMP)	20 studies first year after transplant. Then monthly throughout remaining lifespan.	Per visit	\$10.56	\$10.33
Urinalysis (UA)	20 studies first year after transplant. Then monthly throughout remaining lifespan.	Per visit	\$3.17	\$3.10
Cytomegalovirus Quantitative (CMEV-Q)	20 studies first year after transplant. Then monthly throughout remaining lifespan.	Per visit	\$42.84	\$41.91
Ultrasound	4-5 times throughout lifespan	Per visit	\$32.58	\$32.58
Echocardiogram	Every 3 years throughout lifespan	Per visit	\$63.66	\$63.66
MEDICATIONS				

Description*	Frequency as Described in LCP	Unit Defined	Medicare Rate	TRICARE Rate
Prednisone 5 mg tablet (30 tablets, per each unit cost listed and reflects a 30-day supply)	1 tablet daily	Per tablet	\$0.21	\$0.34
Mycophenolate Acid DR 180 mg tablet (240 tablets, per each unit cost listed and reflects a 30-day supply)	4 tablets twice daily (8 tablets each day)	Per tablet	\$2.70	\$3.04
Tacrolimus (Envarsus XR) - 4 mg tablet #30 (30 tablets, per each unit cost listed and reflects a 30-day supply)	4 mg tablets plus two 1 mg tablets daily (6 mg in total daily)	Per tablet	\$2.37	\$37.29
Tacrolimus (Envarsus XR) - 1 mg tablet (60 tablets, per each unit cost listed and reflects a 30-day supply)	4 mg tablets plus two 1 mg tablets daily (6 mg in total daily)	Per tablet	\$2.37	\$17.05
Sulfamethoxazole-trimethoprim (Bactrim) 400-80 mg tablet (30 tablets, per each unit cost listed and reflects a 30-day supply)	1 tablet daily 1 time per day	Per tablet	\$0.28	\$0.42
Valganciclovir 450 mg tablet (30 tablets, per each unit cost listed and reflects a 30-day supply)	1 tablet daily	Per tablet	\$7.49	\$96.78
DIALYSIS				
Hemodialysis	3 visits for dialysis each week (4 hours of treatment each visit)	Per visit	\$246.30	\$246.30
SUPPORT SERVICES				
Home Cleaning Service	Twice monthly during last 3 years of life, if remaining in residence		\$0.00	\$0.00
HOME CARE & FACILITY CARE				
Option 1:				
Attendant Care Home Health, Certified Nursing Assistant (CNA)	Age 70-72: 3-4 hours daily Next to final year of life: 6-8 hours	100-day rate	\$18,618.94**	\$18,618.94**

Description*	Frequency as Described in LCP	Unit Defined	Medicare Rate	TRICARE Rate
	daily Final year of life: 8-12 hours daily			
Option 2:				
Assisted Living Facility	Monthly Provision	100-day rate	\$18,618.94**	\$18,618.94**
1-time Community Fee	One-time		\$0.00	\$0.00
COMPLICATIONS				
Infections				
Cardiovascular Issues				
Immunosuppression Medication Side Effects				
Skin Cancer				

*Based on Fryar's Life Care Plan.⁸

**Medicare and TRICARE only cover 100 days in a skilled nursing facility and do not cover attendant home care and assisted living facility costs.

⁸ Cost Analysis for Ms. Jacqueline Tukes, prepared by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP QRP, dated January 28th, 2025.

8. SUMMARY OF COSTS BASED ON MEDICARE AND TRICARE COVERAGE FOR SHAHNASARIAN'S LIFE CARE PLAN

Plaintiff's future service unit costs based on Medicare and TRICARE coverage for Shahnasarian's Life Care Plan are summarized in Table 2 below. Medicare rates reflect what Medicare would pay for a service, TRICARE rates reflect what TRICARE would pay for a service based on if the member was enrolled in TRICARE Prime or TRICARE Select plans. Copayments and coinsurance have not been deducted from rates since Plaintiff will have secondary insurance to cover any patient responsibility from their primary insurance.⁹

Plaintiff became eligible for Medicare prior to turning 65 due to her diagnosis of end-stage renal disease in June 2023. Medicare is expected to remain her primary insurance until three years after her transplant (transplant on April 23, 2024), at which point TRICARE is expected to become her primary insurance and Medicare will become her secondary insurance. Medicare is expected to again become her primary insurance when she turns 65 in February 2030.

Dr. Shahnasarian does not explicitly include a life expectancy in his report. Therefore, the life expectancy from Fryar's Life Care Plan of 77 years was used (77 years, or 17.2 years from 2025 and the date of my report).¹⁰

⁹ Becoming Medicare-Eligible, available at: [Becoming Medicare-Eligible | TRICARE](#)

¹⁰ Cost Analysis for Ms. Jacqueline Tukes, prepared by Michael A. Fryar, M.S., RN, CRC, CCM, CLCP QRP, dated January 28th, 2025.

Table 2
Medicare and TRICARE Coverage and Costs for Shahnasarian's Life Care Plan

Description*	Frequency as Described in LCP	Unit Defined	Medicare Rate	TRICARE Rate
RESIDENTIAL OPTIONS				
Assisted Living Facility	To Be Determined		\$0.00	\$0.00
THERAPEUTIC NEEDS				
Nephrologist or Physician Transplant Specialist	2 visits per year	Per visit	\$119.25	\$119.25
Dermatologist	1 visit per year	Per visit	\$119.25	\$119.25
Hemodialysis	To Be Determined	Per visit	\$246.30	\$246.30
DIAGNOSTIC TESTS				
Blood Analysis	1 time per month	Per visit	\$27.42	\$27.02
Blood Analysis for Cytomegalovirus Levels (CMEV-Q)	To Be Determined	Per visit	\$51.93	\$51.00
Urinalysis (UA)	1 time per month	Per visit	\$3.17	\$3.10
Kidney Ultrasound	4-5 times total	Per visit	\$98.01	\$98.01
Echocardiogram	To Be Determined	Per visit	\$195.72	\$195.71
DRUGS AND SUPPLY NEEDS				
Prednisone (Deltasone) 5 mg	1 tablet per day	Per tablet	\$0.21	\$0.58
Mycophenolate Acid DR (Myfortic) 180 mg	6 tablets per day	Per tablet	\$2.70	\$2.20
Tacrolimus (Progra) 5 mg	2 capsules per day	Per tablet	\$2.37	\$10.62
Sulfamethoxazole/Trimethoprim (Bactrim) 400/80 mg	To Be Determined	Per tablet	\$0.28	\$0.72
Valganciclovir (Valcyte) 450 mg	To Be Determined	Per tablet	\$7.49	\$30.30
HOME FACILITY CARE				
Personal Care Attendant	To Be Determined		\$0.00	\$0.00
Home Cleaning Service	To Be Determined		\$0.00	\$0.00

*Based on Shahnasarian's Life Care Plan.¹¹

¹¹ Life Care Plan for Jacqueline Yvonne Tukes, prepared by Michael Shahnasarian, PhD, dated April 8th, 2025.

9. SUMMARY OF OPINIONS

This report is based on information known to me as of this date. I have analyzed the information provided to me for the Plaintiff and assessed publicly available data to arrive at my opinion as to the rates for care covered by the Plaintiff's insurer. If additional information is made available, I may modify my report. I may also be asked to present opinions on additional issues in this case.

A handwritten signature in black ink that reads "Henry Miller" with a checkmark at the end. The signature is written in a cursive, slightly slanted style.

Henry Miller, Ph.D.

April 8, 2025

**APPENDIX A
DR. HENRY MILLER
CURRICULUM VITAE**

HENRY MILLER, Ph.D.
BERKELEY RESEARCH GROUP, LLC
2 N. Central Avenue
Suite 1700
Phoenix, AZ 85004

Direct: 602.388.1116
Mobile: 443.280.1868
hmill@thinkbrg.com

SUMMARY

Henry Miller is Managing Director, Health Analytics in the Phoenix, AZ office of the Berkeley Research Group. He has more than 50 years of experience as a healthcare consultant and researcher specializing in health care finance, public policy, regulatory analysis, and strategic planning. In addition, he has provided expert testimony to the U.S. Congress, several state legislatures, in Federal, State, and local courts and in arbitration proceedings.

Dr. Miller has worked with more than 50 health plans, including some of the largest plans in the U.S., Blue Cross and Blue Shield plans and regional health plans on varied aspects of their operations, including evaluation of premium rate setting strategies, medical loss ratios, administrative issues, organizational structure, community relations, network management, provider payment systems, operating systems, and strategic planning.

Dr. Miller has worked on provider payment systems and network management issues for more than forty years. He was a member of the Medicare oversight committee for the effort to develop the practice expense component of the RBRVS physician fee schedule. He assisted CMS on several projects related to the development of the Medicare Hospital Outpatient Prospective Payment System and directed a project to assess opportunities to improve the Medicare Inpatient Prospective Payment System (IPPS) based on DRGs. Dr. Miller also directed the Medicare program's evaluation of the appropriateness of paying a facility fee to ambulatory surgery centers and has prepared reports on reimbursement issues for the Medicare program that were responses to Congressional requests.

He has designed hospital, physician, and pharmaceutical payment systems for seven Medicaid programs and more than thirty Blue Cross and Blue Shield plans and other health plans. This work has included both in network and out of network payment. In several instances, Dr. Miller negotiated provider contracts on behalf of health plans.

Dr. Miller has worked with various entities on developing competitive bidding programs, including design of Requests for Proposals, and bid evaluation formats. This work focuses on bids for health coverage submitted to employers by health insurers. He has also assisted health insurers who submitted bids for health coverage to private sector and government entities.

Dr. Miller has provided expert testimony on the reasonable costs of medical care, medical payments and network management issues in worker's compensation and personal injury cases. This testimony was

based on the methods to measure reasonable value of medical care that Dr. Miller developed. Methods have been accepted in state and Federal courts.

Dr. Miller's work for health plans includes several assignments relating to the operation of Medicare Advantage plans, including issues relating to data submission to the Medicare program, provider contracting, and the development of provider payment approaches and rates. He has also worked for the Medicare program on these issues, especially as related to the quality and availability of data that is submitted by MA plans to the Federal government.

Dr. Miller has directed several public policy and regulatory analysis projects. He has directed evaluations of several programs for the Department of Health and Human Services, including programs managed by the Office of Women's Health, the Health Resources and Services Administration (HRSA), the National Center for Health Statistics, the Agency for Healthcare Research and Quality (AHRQ) and the National Institutes of Health. Much of this work focused on delivery and financing alternatives for improving care to vulnerable populations. He directed a project that investigated innovative approaches to care management initiated by Federally Qualified Health Centers. This project examined programs in nine U.S. communities. He directed studies of research on access to care for disadvantaged, minority, and disabled populations for AHRQ. In other work, he developed a strategic plan for a managed care plan for the uninsured and low-income populations in Hillsborough County, Florida and designed an innovative delivery system for low-income populations in Rochester, New York. His work for HRSA includes evaluations of health care for the homeless programs as well as several federally funded women's and maternal and child health programs. He has conducted similar projects for New York State. Dr. Miller directed an evaluation of the Medicare clinical laboratory payment system for the National Academy of Medicine. He conducted an evaluation of the impact of Medicare regulations on clinical laboratories for the American Clinical Laboratory Association as well as national laboratory chains and hospital-based laboratories.

Dr. Miller directed key elements of the work conducted by the Governor's Commission for Rationalizing Healthcare in New Jersey. He was the lead consultant to the Commission on analyzing the financial status of the State's hospitals as well as measuring the impact of potential hospital closings. He also served as the economic advisor to the Alaska Department of Insurance in its review of the application by Premier Blue Cross to convert to for-profit status. He assisted several Primary Care Trusts and Strategic Health Authorities in the U.K. as they addressed changes in National Health Service requirements.

Dr. Miller has directed several technology related projects, including work in which he presented new technologies to the Centers for Medicare and Medicaid Services (CMS) to obtain their approval and payment. This work included analysis of a radiotherapy for non-Hodgkins lymphoma, a new device for the treatment of posterior uveitis and a cryogenic stent. In addition, he prepared the strategic plan for a Regional Health Information Organization (RHIO) for the Maryland and Virginia area. This work included an assessment of the feasibility of linking electronic medical records across hospitals and physicians' offices.

Dr. Miller developed resource costing, a tool for the measurement of costs in healthcare settings in a series of projects completed for the Office of the Assistant Secretary for planning and Evaluation of the Department of Health and Human Services. He applied resource costing to a project for the Medicare Payment Advisory Commission (MedPAC) in which he used the approach to assess the accuracy of Medicare Cost Reports as a research and policy analysis tool and to another project to measure the

costs of more than 300 hospital outpatient procedures to support efforts by the Centers for Medicare and Medicaid Services (CMS) to develop the Medicare Hospital Outpatient Prospective Payment System (HOPPS) based on APCs.

PROFESSIONAL EXPERIENCE

Provider Payment System Design and Evaluation

Dr. Miller played a key role in the development of the Medicare Hospital Outpatient Prospective Payment System (HOPPS). In this work for CMS, he conducted a major pricing study, analyzed the impact of key aspects of the APC approach and assisted in drafting regulations. Subsequently, he conducted a study of the impact of the HOPPS on the quality of care provided to Medicare beneficiaries for MedPAC. Dr. Miller also designed hospital outpatient payment systems for Medicaid programs in New York, New Jersey, North Dakota, and the District of Columbia. He has developed hospital outpatient payment approaches for Blue Cross and Blue Shield plans in New York, New Jersey, Virginia, Georgia, Arkansas, Minnesota, and California.

Dr. Miller also directed an assessment of opportunities to improve the Medicare Inpatient Prospective Payment System (IPPS), based on DRGs. He has designed or evaluated hospital inpatient payment systems for Medicaid programs in Virginia, Pennsylvania, Iowa, New York, and West Virginia. His inpatient payment system design work for health plans includes projects conducted for Blue Cross and Blue Shield plans in Virginia, Pennsylvania, Florida, Texas, North Dakota, Illinois, Colorado, Kansas City and Tennessee. Dr. Miller also evaluated the method used by the Federal government to pay children's hospitals for their investment in medical education.

Dr. Miller completed a study to update the payment system used by the Medicare program to pay Federally Qualified Health Centers (FQHCs). This work was undertaken to address payment issues that arose because payment levels had not been adjusted other than for inflation for more than fifteen years. Recommendations were made to the Health Resources and Services Administration and the Centers for Medicare and Medicaid Services.

Dr. Miller has worked with several State Medicaid programs on home health agency payment systems. He reviewed licensing criteria for home health agencies and other providers in Vermont and New York. He led the design of nursing home reimbursement systems for the Medicaid programs in Virginia, Pennsylvania, Vermont, and Iowa. He directed a study of the Medicare laboratory fee schedule for the National Institute of Medicine. His reimbursement system design work for health plans includes design of systems to pay hospitals, ambulatory surgery centers, physicians, nursing homes, home healthcare agencies, dialysis centers and other providers. He has also developed fee schedules used for out of network payment for several large health plans. He has worked with more than two-thirds of the nation's Blue Cross and Blue Shield plans as well as national health plans on reimbursement issues.

In other work, Dr. Miller evaluated and made recommendations to improve the payment methods used by worker's compensation programs in Ohio and California. He completed a study of access to healthcare for injured workers in California. Dr. Miller has also worked with personal injury insurers on methods used to pay medical claims.

Public Policy and Regulatory Analysis

Dr. Miller has directed several major studies of key public policy issues for the Federal government as well as for states and private sector clients. Examples of this work include:

- Economic advisor to the Alaska Insurance Department on the application by Premera Blue Cross to convert to for-profit status,
- Financial advisor to the Governor's Commission for the Rationalization of Healthcare in New Jersey,
- Consultant to several U.K agencies on development of responses to changes in the National Health Service, including Yorkshire and the Humber Strategic Health Authority, North Lincolnshire Primary Care Trust, Calderdale Primary Care Trust, and the Swansea Primary Care Trust,
- Analysis of the Highmark Blue Cross and Blue Shield and Independence Blue Cross proposal to merge,
- Validation of the diagnostic information used in the CMS-RCC risk adjustment formula used by the Medicare program to develop payment rates for Medicare Advantage plans,
- Analysis and recommendation of innovative approaches to improve access to primary care services for low-income populations for the Greater Rochester Health Foundation,
- Evaluation of the Rural and Frontier Coordinating Center program of the Federal Office of Women's Health,
- Evaluation of the costs and use of case management in a home health care program funded by the Federal government,
- Evaluation of the impact of the New York State All-Payer Case-Based Prospective Hospital Reimbursement System (NYPHRM) for the Council on Health Care Financing and the New York State legislature,
- Evaluation of several Federal and New York State programs to provide services to people with HIV/AIDS,
- Development and evaluation of community-based healthcare data systems, including a data system to collect and manage data that describe health care markets for the Agency for Healthcare Research and Quality, the Maryland Medical Care Database for the Maryland Health Care Commission and the database used to support hospital quality initiatives by the American Data Network,
- Evaluation of the Healthcare Community Access Program (HCAP), a national effort to reduce uncompensated care in over 150 communities for the Health Resources and Services Administration,
- Evaluation of the Federal Government's Black Lung Clinics program, and
- Completion of several projects for the National Center for Health Statistics including an assessment of the impact of using ICD-10 for diagnosis coding, an evaluation of the uses of provider surveys including the National Hospital Discharge Survey and the National Ambulatory Medical Care Survey and the design of a national survey of ambulatory surgery.

Strategic planning

Dr. Miller's strategic planning work includes assignments completed for hospitals, managed care companies, major employers, and government agencies. These projects include:

- Support on strategic issues for several hospital systems, including Johns Hopkins Medicine, University of Rochester Health System, University of Maryland Medical System, The Christ Hospital, Sutter Health System, and Memorial Hermann Health System.
- Evaluation of health benefits options for major employers including AT&T and Verizon,
- Preparation of a strategic and operational plan for an innovative managed care plan for the uninsured in Hillsborough County, Florida,
- Support for the preparation of the initial Vermont Health Resources Allocation plan for the Vermont Bureau of Insurance, Securities and Health Care Administration,
- Support to the State of New York for the development of a Global Budgeting program, and
- Several studies of the comparative value of health care benefit programs provided by health plans in efforts to identify optimal arrays of benefits.

Expert Testimony

Dr. Miller has served as an expert witness in several health care cases in recent years and has testified in federal and state courts, in arbitrations and in administrative hearings. His testimony addressed:

- Hospital/health plan contract disputes,
- Role of the Affordable Care Act in measuring medical costs in personal injury cases,
- Reasonable costs of medical care in personal injury cases,
- Class action certification,
- Out of network provider payment,
- Rates paid to health care providers by worker's compensation insurers and personal injury insurers,
- Medicare and Medicaid managed care contracts,
- Health plan operations and health plan/provider relationships,
- Health care competition issues,
- Applications by non-profit health insurers seeking to convert to for-profit status, and
- Efforts to obtain certificates of need for health care services.

EDUCATION

Ph.D., (Accounting and Economics), University of Illinois

M.B.A., City College of New York

B.B.A., City College of New York

PRESENT POSITION

Berkeley Research Group, Managing Director, Health Analytics, 2010 to present

FULL-TIME TEACHING EXPERIENCE

University of Baltimore, Associate Professor

State University of New York at Binghamton, Assistant Professor

University of Illinois, Instructor

OTHER POSITIONS HELD

LECG, LLC, Managing Director, 2008-2010

Navigant Consulting, Inc., Managing Director, 2002-2008

Center for Health Policy Studies, President, 1979-2002

Miller & Byrne, Inc., President, 1975-1979

SELECTED COMMUNITY ACTIVITIES

United Cerebral Palsy of Central Maryland, Chairman, Board of Directors, 2007 to 2011

Heifetz International Music Institute, Treasurer, Board of Directors, 2010 to 2013

Glenelg Country School, Treasurer, Board of Trustees, 1991-2000

Howard County General Hospital, Chairman, Board of Trustees, 1987-1989

SELECTED PUBLICATIONS

1. C. Turck, W. Marsh, J. Stevenson, J. York, H. Miller and S. Patel, "Pharmacoeconomics of Surgical Interventions vs. Cyclooxygenase Inhibitors for the Treatment of Patent Ductus Arteriosus," The Journal of Pediatric Pharmacology and Therapeutics, Vol. 12, No. 3, July-September 2007
2. H. Miller, "Outpatient Payment in the Private Sector," in N. Goldfield and W. Kelly, Outpatient Prospective Payment, (Gaithersburg, MD, Aspen Publishing, 1999)
3. H. Miller, B. Cassidy, and D. Karr, "Resource Costing for Healthcare Services," in N. Goldfield and W. Kelly, Outpatient Prospective Payment, (Gaithersburg, MD, Aspen Publishing, 1999)
4. D. Karr, H. Miller, and S. McCue, "the Effect of Instrument Type on the Cost of Laparoscopic Surgery," Surgical Endoscopy, 1996
5. H. Miller and W. Kelly, "Prospective Per Case Payment in New York State: An Analysis," in N. Goldfield and P. Boland, Physician Profiling and Risk Adjustment, (Gaithersburg, MD Aspen Publishing, 1996)
6. B. Balicki, H. Miller, W. Kelly, "Benchmarks and Tools for Evaluating Ambulatory Surgery: A Model for Examining Cost Competitiveness," Healthcare Financial Management, Spring, 1995
7. W. Kelly, H. Miller, T. Parciak, "The Need for Alternatives to Capitation Under Managed Care," Managed Care Quarterly, Summer, 1994
8. H. Miller, "Outpatient Prospective Payment Approaches for Use by Insurers," Journal of Ambulatory Care Management, Spring, 1993
9. B. Balicki, H. Miller, W. Kelly, T. Yates, "Guidelines for Managing Ambulatory Surgery Programs in the 1990's," Journal of Ambulatory Care Management, Winter, 1991
10. H. Miller, et.al., "Costs of Ambulatory Care: Implications for Outpatient Prospective Payment Systems," Journal of Ambulatory Care Management, Winter, 1991
11. W. Kelly, P. Tenan, H. Fillmore, H. Miller, "Products of Ambulatory Care Patient Classification System," Journal of Ambulatory Care Management, Winter, 1990

TESTIMONY (2016 – Present)

2025

- *Demia Thomas and George Lowery v. Medstar Washington Hospital Center Corporation*, Superior Court for the District of Columbia, Case No. 2022-CAB-005443, (Deposition).

2024

- *Cipla, USA, Inc. v. Ipsen Biopharmaceuticals, Inc.*, United States District Court for the District of Delaware, Case No. 22-cv-00552 GBW, (Deposition).
- *Scripps Health v. Blue Shield of California*, American Arbitration Association, Case No. 01-23-0000-9314, (Deposition).

- *Leslie J. Gelber v. Caithness Services, LLC*, American Arbitration Association, Case 01-23-0002-7637, (*Deposition*).
- *Jonathan Mendoza and Maria Mendoza, on behalf of their minor son, Jazziel Mendoza Oliveros v. Hospital Development of West Phoenix, Inc. d/b/a/ Abrazo West Campus*, Superior Court of the State of Arizona, County of Maricopa, Case No. CV2021-094672, (*Deposition*).
- *Anjil Jeter v. Comanche Construction of Georgia, LLC.*, State Court of DeKalb County, State of Georgia, Civil Action 21A03631, (*Deposition*).
- *Farid Almasri v. Target Corporation*, Superior Court of the State of California, County of Los Angeles, Case No.: 22STCV08524, (*Deposition*).

2023

- *Fitzgerald, Kloess & Pope Advisors, LLC v. Premier Parking of Tennessee, LLC, Premier Parking Management Company, LLC*, Chancery Court for Davidson County, Tennessee, Case No. 21-1299-BC, (*Deposition*).
- *Dr. Timothy Munderloh, et al. v. Biegler GMBH, Solace Advancement, LLC, et al.*, United States District Court, District of Arizona, Case No. 3:21-CV-08004-GMS, (*Deposition*).
- *Anthony Azzinaro and Kathryn Lindsay v. The Shyft Group, Inc. and the Shyft Group, USA, Inc.*, U.S District Court, District of Arizona, Case No. 2:21-CV-01990-JJT, (*Deposition*).

2022

- *Alpha Omega Lanier Edwards II v. Fast Lane Transportation, Inc.*, Superior Court of the State of California, County of Los Angeles, Case No. 21STCV09757, (*Deposition*).
- *David Wayne Edwards, Jr.; Lyinda Gillman v. Queen of the Valley Medical Center; Shea Pribyl, D.O.*, Superior Court of the State of California, County of Sacramento, Case No. 34-2019-00248337, (*Deposition*).
- *Jafar Roubakhshyengejeh v. Beatrice Montanez*, Superior Court of the State of California, County of Los Angeles. Case No. 19STCV30292, (*Deposition*).
- *Gloria Banda v. Food 4 Less of California, Inc.*, Superior Court of the State of California, County of Los Angeles, Case No. BC663290, (*Deposition*).
- *Beau Towne v. Multicare Health System d/b/a Mary Bridge Children's Hospital*, Superior Court of the State of Washington for Pierce County, Case No. 20-2-04518-2, (*Testimony*).
- *Medical Society of the State of New York v. United Health Group*, United States District Court, Southern District of New York, Civil Action No. 16-CV-5265 (JPO), (*Testimony*).
- *Lori Bush v. Dignity Health*, Superior Court of the State of California for the County of San Bernadino, Case No. CIVDS-1613161, (*Deposition and Testimony*).

2021

- *Adventist Health System/Sunbelt, Inc. v. Humana Medical Plan, Inc.* (Arbitration – American Arbitration Association Case No. 01-19-0002-6864) (*Deposition*).
- *Christopher Bentley v. Scott Gragson*, District Court, Clark County, Nevada, Case No. A-19-796424-C, (*Deposition*).
- *Kaweah Delta Medical Center v. Kaiser Foundation Hospitals*, Superior Court of the State of California for Tulare County, Case No. AH015680 (*Deposition and Trial Testimony*).
- *Medical Mutual of Ohio v. FrontPath Health Coalition*, Court of Common Pleas, Lucas County, Ohio, Case No. CI201703154 (*Deposition*).

- *Kaiser Foundation Hospitals v. Palomar Health F/K/A Palomar Pomerado Health*, Arbitration, JAMS Reference Number 1220063770, (*Deposition*).
- *Perry David Maxwell v. The Boeing Company and Paris Edward Cooper*, United States District Court, Central District of California, Case No. 2:19-cv-05204-DSF-KS (*Deposition*).
- *Baptist Memorial Health Care Corp. v. CIGNA Health Care of Tennessee*, Arbitration, *Deposition and Testimony*).

APPENDIX B
MATERIALS RELIED UPON

Materials Relied Upon
2025 MPFS - Therapeutic Needs.csv
99213 - 99215 TRICARE rates.pdf
cmc05360.txt
cmp05360.txt
2025 CLAB - Diagnostic Tests.xlsx
2025 MPFS - Diagnostic Tests.csv
36415 TRICARE Rate.mil.pdf
80053 TRICARE Rate.mil.pdf
81001 TRICARE Rate.mil.pdf
85025 TRICARE Rate.mil.pdf
87497 TRICARE Rate.mil.pdf
Laboratory Services _ TRICARE.pdf
Mycophenolate Acid - Drug and Supply Needs.png
Open Enrollment - Pharmacy Benefit Plans_Envarsus 1mg.pdf
Open Enrollment - Pharmacy Benefit Plans_Envarsus 5mg.pdf
Open Enrollment - Pharmacy Benefit Plans_Mycophenolate.pdf
Open Enrollment - Pharmacy Benefit Plans_Prednisone.pdf
Open Enrollment - Pharmacy Benefit Plans_Sulfameth.pdf
Open Enrollment - Pharmacy Benefit Plans_Valganciclovir.pdf
Prednisone - Drug and Supply Needs.png
Sulfamethoxazoletrimethoprim - Drug and Supply Needs.png
Tacrolimus - Drug and Supply Needs.png
Valganciclovir - Drug and Supply Needs.png
MPFS 2025 - Physician Care.csv
2025 CLAB - Laboratory and Diagnostic Studies.xlsx
2025 MPFS - Laboratory and Diagnostic Studies.csv
Mycophenolate Acid - Medications.png
Open Enrollment - Pharmacy Benefit Plans_Sulfamethoxazole.pdf
Prednisone - Medications.png
Sulfamethoxazoletrimethoprim - Medications.png
Tacrolimus - Medications.png
Valganciclovir - Medications.png
2025 Addendum A - CMS-1805-F ESRD PPS & AKI Wage Index File.xlsx
2025 MPFS - Dialysis.csv
Calendar Year 2025 End-Stage Renal Dise...pdf
2025 Wage Index for Jacksonville, NC.xlsx
Home Health Care _ TRICARE.pdf
MedPAC_Payment_Basics_24_SNF_FINAL_SEC.pdf
SNF TRICARE Reimbursement TRICARE Manuals - Display Chap 8 Sect 2 (Change 16, Jan 8, 2025).pdf
2025.04.04 Tukes Final LCP
Material Considered List for Fryar's Report on Tukes
Kidney Cancer - Tukes - Cost Assessment Expert Report of Michael Fryar

Materials Relied Upon
Tukes PSF 032625
CLJA Claims Data Statement 03.18.2025Signed
DataDictionary_Acronyms
Acronyms And Abbreviations
JACQUELINE TUKES